

1/30/79 400 5875-1

STATE OF WYOMING

1979

ANNUAL REPORT of the

STATE AUDITOR

JAMES B. GRIFFITH
STATE AUDITOR



DAVID G. FERRARI
DEPUTY STATE AUDITOR

July 1, 1978 through June 30, 1979

BEST AVAILABLE COPY

CONTENTS

Introduction.....	1
Organizational Chart.....	2
Objectives.....	3
Accounting Division Objectives.....	3
Audit Division Objectives.....	5
Accomplishments.....	6
Statewide Financial Audit.....	6
Payroll Verification.....	7
1979-81 Management Plan.....	7
Achieving Your Potential Seminar.....	7
Accounting System Accreditation Program.....	7
Accounting Division Accomplishments.....	8
Appropriation Control.....	8
Accounting Division Volume.....	8
Monthly Report of General Fund Financial Position.....	8
Payroll Direct Bank Deposits.....	9
Systems Development.....	9
Investment Accounting System.....	9
Fixed Asset Accounting System.....	9
Motor Vehicle Management System.....	10
Profit and Loss Statement.....	10
Cost Allocation.....	10
Grants Management.....	10
Vendor Payments.....	11
Personal Services Position and Expenditure Control...	11
Audit Division Accomplishments.....	12
Pre-Audit Volume.....	12
Warrants Written.....	12
Travel Survey.....	12
Agency Assistance.....	12
Agency Audits.....	12
Farm Loan Assistance.....	13
The General Fund.....	14
General Fund Revenue.....	14
10000 Taxes.....	15
Sales and Use Tax.....	15
Mineral Severance Tax.....	15
Inheritance Tax.....	16
Franchise Tax.....	17
Motor Carrier Tax.....	18
20000 Licenses, Permits and Regulatory Fees.....	19
30000 Fines, Forfeitures and Penalties.....	20
40000 Use of Property and Money.....	20
50000 Charges for Sales and Services.....	20
60000 Revenue from Others.....	20
70000 Federal Aids and Grants.....	20
90000 Non-Revenue Receipts.....	21



Wyoming State Auditor

STATE CAPITOL BUILDING

CHEYENNE, WYOMING 82002

JAMES B. GRIFFITH
STATE AUDITORDAVID G. FERRARI
DEPUTY STATE AUDITOR

November 8, 1979

The Honorable Ed Herschler
Governor, State of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Herschler:

In compliance with the provisions of Wyoming Statutes 9-2-103 and 9-2-313, I am pleased to submit the Annual Report of the State Auditor covering the affairs of my office and certain of the State's fiscal operations for the year ended June 30, 1979.

The financial condition of the State's General Fund remains in excellent shape. I am happy to report that the General Fund cash and investments balance at the close of the period was a record high at \$115.3 million. This compares favorably to cash and investments of \$73.5 million at the end of fiscal year 1978, an increase of approximately \$41.8 million. As shown in the accompanying financial schedules, revenue also increased dramatically during 1979, while expenditures increased only moderately.

The accompanying Annual Report contains unaudited financial schedules primarily to demonstrate compliance with the Wyoming Funds Consolidation Act and other finance-related legal requirements, and provides other unaudited information useful in understanding the State's fiscal operations. Therefore, the accompanying financial schedules and supplementary information do not purport to present the financial position of the State's various funds as of June 30, 1979, or the results of their operations or the changes in their financial position for the year then ended in conformity with generally accepted accounting principles. The State's General Purpose Financial Statements for fiscal year 1979, which are intended to more closely conform with the requirements of generally accepted accounting principles, will be issued under separate cover.

I welcome any questions you might have on the contents of this report and offer the services of my staff to you and to the Legislature in their review of State fiscal programs.

Respectfully submitted,

A handwritten signature in dark ink, reading "James B. Griffith".

James B. Griffith
State Auditor

General Fund Revenue Projection.....	21
General Fund Expenditures.....	22
Where Has the Money Gone?.....	22
State Agency Spending.....	24
Table - General Fund Expenditures.....	27
Chart - General Fund Expenditures.....	28

SCHEDULES

ALL FUNDS.....	29
Statement of Receipts and Disbursements.....	29
Chart - Receipts and Disbursements.....	30
Balance Sheet.....	31
THE GENERAL FUND.....	32
General Fund Revenue - Actual/Projected FY75 through FY82.....	32
General Fund Summary of Actual Revenue By Month/By Agency.....	33
General Fund Summary of Actual Revenue By Month/By Source.....	34
General Fund Analysis of Change in Cash Balance.....	35
General Fund Analysis of Change in Fund Balance.....	36
Statement of Revenue - Estimated and Actual - General Fund.....	37
Statement of Revenue - Estimated and Actual - Augmenting Funds.....	39
Statement of Revenue - Estimated and Actual - General and Augmenting Funds.....	41
General Fund Appropriation Control.....	43
Statement of Expenditures and Encumbrances.....	45
General Fund Expenditure Summary and Percent Change.....	47
General Fund Expenditures By Agency and Functional Category....	48
General Fund Balance Sheet.....	51
THE EARMARKED REVENUE FUND.....	52
Statement of Revenue - Estimated and Actual.....	54
Statement of Expenditures and Encumbrances.....	55
Statement of Receipts and Disbursements.....	56
Analysis of Changes in Fund Balance.....	57
Balance Sheet.....	58
THE FEDERAL FUND.....	59
Statement of Receipts and Disbursements.....	60
Balance Sheet.....	61
THE TRUST AND AGENCY FUND.....	62
Statement of Revenue - Estimated and Actual.....	66
Statement of Receipts and Disbursements.....	67
Analysis of Changes in Fund Balance.....	71
Balance Sheet.....	72
THE DEBT SERVICE FUND.....	73
Statement of Revenue - Estimated and Actual.....	74
Statement of Receipts and Disbursements.....	75
Analysis of Change in Fund Balance.....	76
Balance Sheet.....	77

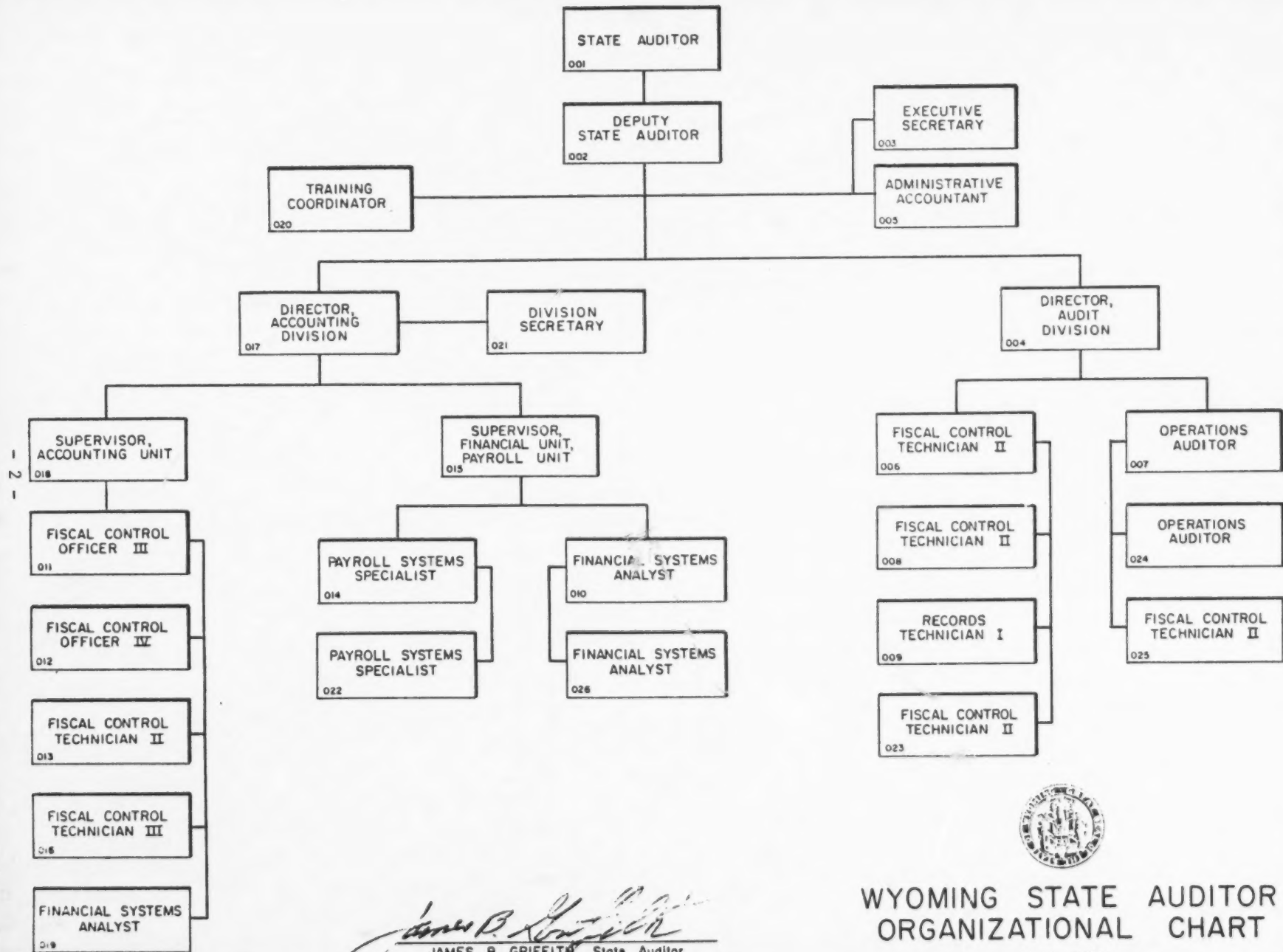
THE HIGHWAY FUND.....	78
Statement of Revenue - Estimated and Actual.....	79
Statement of Receipts and Disbursements.....	80
Analysis of Change in Fund Balance.....	81
Balance Sheet.....	82
THE GAME AND FISH FUND.....	83
Statement of Revenue - Estimated and Actual.....	84
Statement of Receipts and Disbursements.....	85
Analysis of Change in Fund Balance.....	86
Balance Sheet.....	87
THE PERMANENT LAND FUND.....	88
Statement of Revenue - Estimated and Actual.....	90
Statement of Receipts and Disbursements.....	91
Analysis of Changes in Fund Balance.....	92
Balance Sheet.....	93
THE PERMANENT LAND INCOME FUND.....	94
Statement of Revenue - Estimated and Actual.....	95
Statement of Expenditures and Encumbrances.....	96
Statement of Receipts and Disbursements.....	97
Analysis of Changes in Fund Balance.....	98
Balance Sheet.....	99
THE PERMANENT WYOMING MINERAL TRUST FUND.....	100
Statement of Revenue - Estimated and Actual.....	101
Statement of Receipts and Disbursements.....	102
Analysis of Changes in Fund Balance.....	103
Balance Sheet.....	104
History of Revenue to Trust Fund and General Fund.....	105
THE UNIVERSITY OF WYOMING FUND.....	106
Statement of Revenue - Estimated and Actual.....	107
Statement of Receipts and Disbursements.....	108
Analysis of Change in Fund Balance.....	109
Balance Sheet.....	110
THE INTRAGOVERNMENTAL FUND.....	111
Statement of Revenue - Estimated and Actual.....	112
Statement of Expenditures and Encumbrances.....	113
Statement of Receipts and Disbursements.....	114
Analysis of Change in Fund Balance.....	115
Balance Sheet.....	116
THE ENTERPRISE FUND.....	117
Statement of Revenue - Estimated and Actual.....	118
Statement of Receipts and Disbursements.....	119
Analysis of Change in Fund Balance.....	120
Balance Sheet.....	121
STATEMENT OF OUTSTANDING BONDS.....	122
BOND SCHEDULE OF APPROPRIATION ACCOUNT.....	125
SCHEDULE OF DISTRIBUTION OF PROCEEDS OF BOND.....	126

INTRODUCTION

The State Auditor's Office is the general accounting and financial reporting agency of Wyoming government. In addition, the State Auditor examines all claims against the State, makes the proper accounting entries for the expenditure of funds or the receipt of revenue, and, in general, performs the accounting functions for State government.

The agency is organized into two divisions. The Accounting Division was created to account for and record all financial transactions of State agencies, inclusive of the State's payroll accounting activities. All accounting entries are reviewed by this unit to assure that transactions are performed consistent with sound accounting principles, and that the taxpayers' funds are properly and accurately accounted for. The Division prepares the annual financial report to the Governor and Legislature, which is a detailed statement of all receipts and disbursements and status of all funds of the State. The Division maintains a current uniform accounting system for all spending agencies, and renders advice and assistance to personnel concerned with the accounting procedures. Specific and general financial information is provided by the Division to officials of State government and to the general public. The Division is also responsible for the design and development of all financial systems in State government. This function serves to ensure that when new accounting systems are needed, they will interface with and complement the Wyoming Uniform Accounting System (WUAS) as directed by the Legislature.

The Audit Division is responsible for the examination and approval of all claims against the State prior to payment being delivered. This review is designed to satisfy all statutory and policy requirements of the State and is carried out in close harmony with the Governor's Office, and the Budget and Purchasing Divisions of DAFC, to assure that the directives and policies of their offices are adhered to. In addition, the examination is designed to improve the processing of documents through the State's data processing systems. Documents are reviewed for proper completion and coding, as well as for compliance with policy and procedure requirements.




JAMES B. GRIFFITH, State Auditor



WYOMING STATE AUDITOR ORGANIZATIONAL CHART

JULY 1979

OBJECTIVES

The Administration program encompasses all areas of activity in the State Auditor's Office, including the pre-audit of all expenditure documents; operational post-auditing of selected State agencies; preparation, processing and distribution of the State's payroll; management and monitoring of the Wyoming Uniform Accounting System; and, design, development, and implementation of all automated financial systems. The program is broken down into two functional areas:

Accounting Division Objectives

1. To provide the State agencies with guidance and direction in fiscal and accounting matters.
2. To maintain and assure continued operation of the financial systems controlled by the division.
3. To report in a timely fashion the financial condition of the State, its operating agencies, and other accounting entities.
4. To enhance, as financial information requirements evolve, the existing financial systems controlled by the division.
5. To develop or assist in the development of required and/or requested financial systems.
6. To create an attitude of financial responsibility that becomes a factor in the operating decisions of State government.

Goals of Accounting Unit

1. To maintain and assure continued, accurate operation of the Wyoming Uniform Accounting System.
 - a. To assure that all input receipt and Intra-Governmental transactions are correct.
 - b. To maintain the Accounting System so that it provides the financial information necessary for effective administration of State government.
 - c. To monitor agency General Fund appropriations to assure Appropriation Act conformance.
 - d. To monitor the Accounting System for error determination.
 - e. To monitor the Accounting System for informational deficiencies.
 - f. To suggest Accounting System enhancements.

- g. To maintain Accounting System balancing and control procedures.
 - h. To prepare General Fund revenue estimates and monitor collection of revenues estimated.
 - i. To assist in the training of agency fiscal personnel as requested by the Auditor's Office Training Coordinator.
 - j. To assist agencies in the preparation and interpretation of financial transactions and information.
2. To prepare accurate monthly, quarterly, and yearly financial reports required by the State or Federal governments which reflect the financial condition of the State.

Goals of Payroll Unit

1. To maintain and assure continued, timely operation of the Wyoming Payroll System.
2. To ensure that all State employees are paid in a timely and accurate manner.
3. To maintain good working relationships with all agency payroll clerks to ensure their cooperation in all phases of payroll.
4. To instruct the Auditor's Office Training Coordinator in payroll operations to enable the Coordinator to develop training packages for new payroll clerks.
5. To provide thorough explanations and instruction on new payroll procedures, forms, or any matters requiring immediate action.
6. To reduce the number of hand payrolls caused by agency input errors.
7. To increase the use of automatic payroll deposits by State employees.
8. To cooperate with DAFC-Personnel to ensure the timely implementation of the combined Personnel-Payroll system.
9. To complete the Payroll User's Manual and to update the Manual and internal documentation as needed.
10. To provide specialized information or reports to those individuals or agencies having demonstrated a need for that information.
11. To cooperate with local, State, or Federal government agencies to meet any statutory requirement of performance or reporting; i.e., tax levies, garnishments, FICA, withholding, Savings Bonds, etc.

12. To plan, monitor, and test modifications and enhancements to the Payroll System resulting from changes in governmental requirements, increased system efficiency, and expanded payroll functions.
13. To expand the use of microfiche to agency copies of payroll reports where feasible.

Goals of Financial Research and Analysis Unit

1. To enhance, as financial information requirements evolve, the existing financial systems controlled by the division.
 - a. To monitor existing financial related procedures and practices to determine if enhancements would lead to more efficient operations and/or utilization of personnel.
 - b. To evaluate the design and usability of input forms and reports of systems controlled by the Auditor's Office and of other systems as requested.
 - c. To participate in any training necessary to meet the goals and objectives of the State Auditor's Office.
2. To develop or assist in the development of required and/or requested financial systems.
 - a. To actively seek out financial related problems at the individual agency and Statewide levels; provide an adequate definition of these problems to management(s) concerned; to develop solutions to these problems.
 - b. To provide assistance on special projects and in the operations of financial systems as required or requested of the State Auditor's Office.

Audit Division Objectives

1. To provide an efficient and effective pre-audit of the voucher transactions submitted by State agencies for processing and payment through the WUAS.
2. To provide an efficient control and flow of daily activity input to and output from the WUAS.
3. To establish and maintain an audit program of the State agencies and institutions as deemed necessary by the State Auditor's Office.
4. To provide service and guidance to State agencies needing assistance with rules, policies, statutes, and criteria affecting the processing and payment of voucher claims through the WUAS.

Goals of Pre-Audit Section

1. To provide an efficient and effective continuous effort in the pre-audit of all voucher transactions submitted for processing and payment through the WUAS.
2. To maintain accurate and efficient daily controls of the WUAS daily activity input documents and distribution of output back to the agencies.
3. To maintain a current Pre-Audit Policies and Procedures Manual, and distribute updates to State agencies.
4. To assist in the development of a records management system for the archiving of official documents processed through the WUAS and the output generated by the WUAS.

Goals of Post-Audit Section

1. To maintain a State audit program as a guide to various audit projects that will be conducted by this section.
2. To conduct post-audits of the various State institutions.
3. To conduct audits of the various loans and grants issued by the State Farm Loan Board.
4. To provide audit services and guidance to State agencies needing assistance in designing and maintaining good internal control accounting practices.
5. To assist the Pre-Audit Section in the maintenance of the Pre-audit Policies and Procedures Manual to be used by the various State agencies for preparing and processing their daily voucher activity through the WUAS.
6. In conducting audits of institutions and agencies, to monitor existing financial related procedures and practices to determine if enhancements would lead to more efficient operations and/or utilization of personnel.

ACCOMPLISHMENTS

Statewide Financial Audit

As a result of regulations imposed by the U.S. Treasury Department, Office of Revenue Sharing, the State of Wyoming contracted with the Certified Public Accounting firm of Deloitte, Haskins and Sells to conduct a complete statewide audit of the records and accounts of all agencies, boards, commissions, departments and institutions of the State. Since all reportage and supporting documentation for all financial transactions are housed at the State Auditor's Office, this audit effort has been necessarily concentrated here and has required considerable guidance and assistance from members of the staff. This

project will be finalized in the next few months, with the Audit Report scheduled for delivery on November 15, 1979.

Payroll Verification

In April 1979, the entire staff of the State Auditor's Office was involved in a project designed to verify and assure that all individuals receiving payroll warrants from the State were actually entitled to receive them. In order to carry out an effort of this magnitude, it was necessary to contact as many employees as possible and deliver their paychecks. Employees not contacted in person were mailed employment verification cards for completion and return to the CPA firm of Deloitte, Haskins and Sells. Follow-up was conducted on all individuals failing to return the verification forms. It is believed that this procedure was the only one conducted in recent history and should serve as a deterrent to fraud or abuse of the State's payroll procedures.

State Auditor's Management Plan 1979-81

During the last part of the year, the supervisory staff of the office put together a two-year Management Plan. This Plan, effective July 1, 1979, outlined and described the organizational structure of the agency; statutory requirements and authority governing programs and activities to be carried out; goals and objectives of each division and unit; projects and activities to be undertaken to accomplish these goals; and, planning and control charts identifying individuals responsible for accomplishments and time frame requirements. This Plan will serve as a directional reference document for all members of the staff.

Achieving Your Potential Seminar

During April 1979, twelve hours of educational training was provided to all staff members on the subject of goal setting and self-development and improvement. This seminar consisted of audio-visual tape presentations accompanied by some lectures. Half of the program was presented during normal working hours with the remainder conducted on the employees' own time. This program proved to be of value to most employees; some in fact, purchased the tapes for their own personal use.

Accounting Systems Accreditation Program (ASAP)

During the development of the 1979-81 State Auditor's Management Plan, it became increasingly apparent that a comprehensive, statewide on-going training program was needed to provide agency fiscal staffs with information and guidance in the proper utilization and management of the Wyoming Uniform Accounting System (WUAS) and other related financial systems. In response to this need, a Programmed Learning Course was developed. The first phase, entitled Basic Accounting System Course, was completed shortly following the close of FY 1979.

The course provides training to all employees occupying fiscal positions in the State. Preliminary development work has begun on the other three courses currently envisioned. They are: Payroll System, Fiscal Control Technician and Fiscal Control Officer. This program was introduced to all agency directors and fiscal staffs and met with enthusiastic acceptance.

Accounting Division Accomplishments

Appropriation Control

Stringent control over General Fund appropriations was continued during the past year. Appropriation controls are geared to the program level as contained in the Appropriation Act. Program totals are then accumulated to the agency level, and all changes or redistribution of agency budgets, once approved by the DAFC-Budget Division, are routed through the Appropriation control point where they are assessed to assure that each program is in complete compliance with the Appropriation Act.

Accounting Division Volume

WUAS input control records indicate the following statistics on the documents processed by the Accounting Division:

<u>Activity Type</u>	<u>Daily Average</u>	<u>Monthly Average</u>	<u>Fiscal Year Total</u>
Total Documents Pre-Audited	236.2	4,940.8	59,290
Receipts Approved	39.6	828.1	9,937
Transfer Documents Approved	148.1	3,097.5	37,170
Appropriations Activity Approved	19.0	397.9	4,775
Journal Entry and Accounts			
Receivable Activity Approved	12.0	250.2	3,002
Payroll Hand Warrant	.6	12.3	148
Refund Documents Approved	13.6	285.3	3,424
Replacement Warrant Documents Approved	2.8	59.6	715
Documents Rejected	.5	9.9	119
Rejection Percentage Factor	.002	.002	.002
Documents Approved for Processing	235.7	4,930.9	59,171

Monthly Report of General Fund Financial Position

As a service to the Governor, Revenue Department, State Treasurer, Budget Division and Legislative Service Agency, the Accounting Division prepares and distributes a monthly report reflecting the financial position of the State's General Fund. Statements included in the monthly report include a summary of General Fund expenditures, and analysis of the cash and fund balances, a

balance sheet, and a summary of General Fund revenue, as well as collections by each State agency. The reports are designed to provide current information on each agency's spending and revenue collection performance, as well as summary figures. They also serve to alert the readers of any changes in trends, as well as potential financial problems.

Payroll Direct Bank Deposits

The Division has continued to emphasize the program of accumulating net pay for groups of employees banking at the same bank, and issuing one warrant directly to that bank for deposit of employees' pay. This direct deposit plan is of enormous benefit to the State because of the reduction in processing costs for warrant writing, maintaining the outstanding warrant accounting, as well as the warrant redemption process. It also represents a convenience to State employees, and a savings in time which previously was required for each employee to deposit his own check. On June 30, 1979, there were 2,824 permanent, full-time employees enrolled in the plan, out of a total of 4,343 on the State's central payroll system.

Systems Development

Continuation of the development of financial systems to interface with and complement the WUAS was emphasized by the Accounting Division during FY 1979. Among the sub-systems or other related financial systems being developed or examined were:

Investment Accounting System: In cooperation with the Treasurer's Office, this system was developed to account for all investments and their associated interest by type, fund and account. Prior to the development of this system, investment information was accounted for manually, and entered into the WUAS manually. Once the Investment System became operational, all investments, as well as interest revenue allocations, were automatically interfaced with the State's accounting system.

Fixed Asset Accounting System: Initial studies began on this project in fiscal year 1977. The State's current Inventory System accounts for equipment-type items only, and does not interface with the State's accounting system. It is used primarily for insurance evaluation purposes. The objective of this project is to develop a system to account for all assets of the State and record depreciation for both book and insurance valuations. The system will become operational on October 1, 1979.

Other Systems Development efforts were conducted during the year. As a result of detailed and concentrated study, some systems under consideration were not developed. Also, consistent with the State Auditor's desire to eliminate waste and inefficiency, several existing systems were discontinued.

Those systems discontinued or studied and evaluated, but not developed were:

Motor Vehicle Management System (MVMS): The purpose of the Motor Vehicle Management System (MVMS) was to collect and maintain accurate information on the cost of operating State-owned vehicles. This system collected data on gas, oil, repairs, tires, depreciation, etc., for each vehicle owned by DAFC-Motor Vehicle Management. Total costs, year-to-date costs, and average cost per mile were computed for each vehicle. After several months of operation, it became apparent that the system was not being utilized and properly maintained as envisioned during its development. Lack of interest in and demonstrated need for its continuance influenced the State Auditor to discontinue the program during FY 1979.

Profit and Loss Statement for Central Service Agencies: The Motor Vehicle Management Service, Central Duplicating, and Data Services Division of DAFC are self-sustaining programs. These programs charge agencies for their services and operate from the revenues collected from these charges. The revenues should cover all direct, depreciation, and overhead costs allocated to these programs. The P&L System interfaced information from the Revenue, Expenditure, and Central Service Management systems, and generated a Profit and Loss Statement for the applicable programs. This system was implemented, but later abandoned because the Department of Administration and Fiscal Control preferred to gather this information on a manual basis. Consequently, this system was also discontinued by the State Auditor.

Cost Allocation: The State's current practice of manually computing the statewide Cost Allocation Plan entails considerable manual effort each year. The system developed involved automated processing of the statewide plan which was accomplished through the extraction of various data elements from other existing automated systems, such as the WUAS, Retirement, Workers' Compensation, etc. This system, once all elements had been gathered, then automatically allocated all central services costs to other agencies and generated the statewide plan. Again, due to lack of support for the system by DAFC, it was mutually decided to discontinue its operation.

Grants Management: The groundwork was started for this system in fiscal year 1977. The philosophy was to develop a system that would charge and report expenditures against the various Federal programs administered by the State at the time of expenditure. This project was one of considerable magnitude. The benefit of this system was that Federal dollars could be earned faster and at the appropriate match ratio, thereby conserving the General Fund. However, after considerable preliminary design and definition work had been completed, it was apparent that the primary beneficiary of the system was the U.S. Government, not the State of Wyoming. Because of the significant expense required to develop this system, it was decided that if development was to be accomplished, it should be financed primarily by the

Federal government. Therefore, the Wyoming Department of Health and Social Services, which is predominately Federally funded, may include this project in its Budget Request during the 1980 Legislative Session.

Vendor Payments: Preliminary study began on this system during fiscal year 1977. The system objective was to consolidate current multiple payments into a single warrant to each vendor over a given period of time. The feasibility of writing only one State warrant for all agencies doing business with a particular vendor was examined. This system would require the production of supporting documentation, but could greatly reduce the administrative costs associated with the generation of warrants, as well as the outstanding and redemption costs and accountability problems of the WUAS. The information which would have been available to the State from this system was excellent. However, it was a program which would have required a great deal of effort on the part of the DAFC-Purchasing Division. Personnel of that agency requested that the system be abandoned due to lack of adequate staff in that agency. The State Auditor concurred.

Personal Services Position and Expenditure Control: This system was designed primarily for use by the DAFC-Budget Division to assist in the control of State expenditures by authorized position as funded by the Legislature. The system was designed to interface with the Payroll System, and would enable a projection of expenditures against authorized positions. As reclassifications were requested or new positions added, a quick reference was available to determine funding availability. However, after consideration and review by the DAFC-Budget Division, it was determined that system development, maintenance and production costs exceeded expected benefits. Consequently, the system was not developed.

Audit Division Accomplishments

Pre-Audit Volume

Documents processed by the Audit Division during FY 1979 reflected a slight increase in volume compared to FY 1978.

	<u>FY 1978</u>	<u>FY 1979</u>	<u>% Increase</u>
Total Documents Audited	200,400	211,386	5%
Total Documents Approved	198,636	207,000	4%
Total Documents Disallowed	1,764	4,386	149%
Vouchers Approved	164,560	170,390	4%
Encumbrances Approved	34,080	36,610	7%

Warrants Written

The State Auditor approved a total of 515,510 warrants during the year for the following purposes:

Payroll Warrants	120,586
Refund Warrants	101,981
Regular Vouchers	291,685
Replacement Warrants	715
Hand Warrants	543
TOTAL	<u>515,510</u>

Travel Survey

Midway through the fiscal year, the Division conducted an extremely comprehensive survey regarding State and private industry travel procedures. The survey was distributed to 200 individual firms employing 200 or more employees in the State of Wyoming. In addition, 1,600 State employees were contacted and their opinions were solicited. Based on the results of these two surveys, the Wyoming Legislature passed new travel expense reimbursement statutes.

Agency Assistance

In addition to monitoring and controlling all data processed through the WUAS, the Audit Division provides assistance to all agencies regarding document preparation and processing. Special assistance is provided to the Governor's Office, DAFC-Budget Division and DAFC-Purchasing Division to assure that transactions submitted for processing comply with directives and policies issued by their respective offices.

Agency Audits

As an extension of the pre-audit program, two on-site audits of State agencies were conducted during FY 1979. During the review of vouchers and other transactions in the pre-audit program, it became apparent that further, more detailed and comprehensive scrutiny may be warranted. Therefore, these

audits, in addition to concentrating on the financial aspects of the audited entity, were designed to measure compliance to Wyoming Statutes and fiscal policies, and to evaluate management performance as it relates to general administrative activities. Many of the recommendations contained in the Audit Reports have been implemented and tighter fiscal controls and improved administrative procedures resulted. The following were audited:

Wyoming State Fair	January 1979
Wyoming Council on the Arts	June 1979

In addition to these two audits, the Division audited the Wyoming Federal Surplus Property Section in January 1979, and completed a records' examination of the Wyoming Pioneer Home in March. Another audit was initiated in June of 1979, at the Wyoming Girls' School. This effort will be completed early in FY 1980.

Farm Loan Board Assistance

In conjunction with the Wyoming Farm Loan Board, the Audit Division audited and provided financial management assistance to several local government entities receiving grants, loans, and financial aid. During FY 1979, the following projects were audited:

Rock Springs-Sweetwater County Joint Hospital Board - Hospital Expansion	March 1979
Town of Wamsutter - Water Study	March 1979
Town of Baggs - Water and Sewer	March 1979
City of Rawlins - Water Study	March 1979
Johnson County Memorial Hospital Board - Hospital Expansion	June 1979
Town of Edgerton - Water Improvement	June 1979
Town of Midwest - Water and Street Improvement	June 1979
Natrona County International Airport - Water System Improvement	June 1979
Town of Glenrock - Water and Sewer	June 1979

As of June 30, 1979, the Wyoming Farm Loan Board had awarded 159 Loans, Coal Tax Grants, and Mineral Royalty Grants totaling \$82,660,267. The Board had disbursed \$38,258,559, and the Audit Division had completed audits on \$16,941,193, or 20% of all awarded funds and 44% of the total disbursed.

In addition to auditing grants and loans approved by the Farm Loan Board, the Division prepared a Grant and Loan Procedures Manual, designed to provide direction and guidance to all applicants as well as personnel of the Public Land Office. This comprehensive manual currently awaits approval by the Commissioner of Public Lands.

THE GENERAL FUND

The General Fund is used to account for all revenues and expenditures of State government which are not provided for by law in any other fund. It is the largest and most important accounting activity in Wyoming government, receiving far greater tax revenues than any other fund. Resources of the General Fund finance the ordinary operations of State government, representing a wider range of activities than is financed by other funds.

Governmental agencies are required by statute to maintain their spending in conformance with the Appropriation Bill, which is constructed on the basis of biennial budget requests submitted by the agencies. Once approved by the Legislature, the biennial budgets are broken down into fiscal year operating budgets. These annual budgets represent comprehensive financial plans encompassing estimates of both revenues and expenditures.

The revenues and appropriations contained in the budgets vary substantially from one agency to another. Because of the potential impact that these revenues and appropriations have on the General Fund, the accounting system must record and report on all financial operations. The system provides for budgetary accounts to ensure that expenditures are maintained within appropriations or authorization limits, and provides for a measurement of actual expenditures and encumbrances against appropriations on the expenditure side, and actual versus estimated revenue on the revenue side.

Revenue to the General Fund totaled \$195,929,114 during the past fiscal year. This figure compares with \$159,023,831 in FY 1978; an increase of nearly 23%. During the past five years, revenue to the General Fund has increased by \$99,767,620. This represents a total increase of 104% for the five-year period, and an average annual climb of nearly 21%. The steady growth reflected in revenue collections during this period is expected to continue in the immediate future.

GENERAL FUND REVENUE

Revenues to the General Fund are classified into eight general revenue classifications, as a result of restructuring the revenue classifications to conform with generally accepted governmental accounting principles and practices.

10000 Taxes

The major revenue source to the General Fund is taxes. These include levies or assessments based upon legislative or constitutional authority to generate funds to support the operations of the State. Within this classification there are seven specific tax sources: property tax; sales, use and excise tax; severance tax; inheritance tax; franchise tax; motor carrier tax; and, other taxes. Over the past several years, this source of revenue has been by far the greatest contributor to the General Fund, representing in excess of 75% of all revenues collected for General Fund purposes. The majority of this revenue is collected by the Department of Revenue and Taxation. Many of the tax descriptions that follow were taken from documents produced by that agency.

Sales and Use Tax

The Sales and Use Tax rate was increased from 2½% to 3% on July 1, 1967. Effective July 1, 1975, the distribution of sales tax to counties and municipalities was increased from 1/6 to 1/3. The 1967 revision to the sales tax law also broadened the tax base to include the sale of specific services, as well as merchandise or commodity sales.

The use tax complements the sales tax, and the 3% rate is imposed on property brought into Wyoming from another state, which consequently, is not subject to Wyoming sales tax. The use tax, therefore, prevents a person from avoiding sales tax by purchasing property outside of Wyoming.

Revenue deposited to the General Fund from sales and use tax has increased significantly over the past several years.

<u>Fiscal Year</u>	<u>General Fund Revenue</u>	<u>% Change</u>
1975	\$ 61,165,697	+24%
1976	61,133,825	0
1977	69,404,240	+14%
1978	88,118,605	+27%
1979	105,285,938	+19%

Mineral Severance Tax

This tax is levied upon the privilege of extracting any gold, silver or other precious metals, soda saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil or gas, or other valuable deposits. The first assessment of severance tax was based on 1969 production, and was collected in 1970. The net severance tax paid to the State of Wyoming was 1% of the value of the gross product extracted as computed for ad valorem taxes.

The 1974 Session of the Legislature redefined the method of computation of tax, and increased the tax rate on certain minerals. The 1% rate of the value of the gross product extracted still applied to gold, silver or other

precious metals, soda, saline, uranium, bentonite, and any oil produced from a property or lease whose average daily production, per well, of crude petroleum or petroleum condensates including natural gas liquids, did not exceed ten barrels per day during the calendar year for which the production was reported.

The tax rate was increased to 3% for trona, coal, other fossil-fuel minerals, and petroleum, natural gas and oil shale which exceeded the ten barrels per day production during the preceding calendar year.

The 1974 Session of the Legislature also proposed a Constitutional amendment creating the Permanent Wyoming Mineral Trust Fund to be submitted to the electors in the General Election held in November of 1974. The amendment to the Wyoming Constitution was ratified by a majority of the electors; however, during the calendar year 1974, one-half of the revenue derived from the mineral severance tax was placed in the Wyoming Mineral Trust Fund, and the balance of the revenue derived was transferred to the General Fund.

The 1975 Session of the Legislature increased the rates from those being taxed at 1% to the new rate of 2%, and those being taxed at 3% to the new rate of 4%. The distribution formula was changed so that the tax generated from the 2% rate on fossil-fuels is placed in permanent trust fund, and the other 2% on fossil-fuels except stripper oil production, is placed in the General Fund. The tax generated from the 2% rate on all other minerals is distributed to the General Fund.

Until FY 1975, revenue from this source had amounted to between four and five million dollars per year. It jumped to slightly over nine million in FY 1975, and then more than doubled in FY 1976, approximating twenty million. FY 1977 and FY 1978 experienced fair growth with rates of increase of 15% and 16% respectively. This growth rate increased sharply in FY 1979, reflecting a 25% increase.

<u>Fiscal Year</u>	<u>General Fund Revenue</u>	<u>% Change</u>
1975	\$ 9,175,489	+ 83%
1976	19,998,972	+118%
1977	22,900,587	+ 15%
1978	26,636,621	+ 16%
1979	33,293,903	+ 25%

Inheritance Tax

Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise tax imposed by the State upon the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent and the value of the property he receives.

On transfers to wife, husband, child, parent, brother or sister, adopted child or adopted parent, there was an exemption of \$10,000 with the balance over the exemption taxed at the rate of 2½%. On transfers to grandparent, grandchild, half-brother or half-sister, there is an exemption of \$5,000 with the balance over the exemption taxed at the rate of 4%. All other taxable transfers carry no exemption and are taxed at 6%.

The 1975 Session of the Wyoming Legislature, in Chapter 69, amended the statutes relating to the exemption of \$10,000 of transfers to wife or husband. The new exemption amount is \$60,000 effective July 1, 1975.

In addition, an estate tax is imposed on resident and non-resident estates to absorb the maximum credit allowed against the Federal Estate Tax. This is computed by multiplying the maximum Federal Credit allowed on the estate by the percentage that the decedent's property within Wyoming's jurisdiction bears to his entire estate. In this computation, Wyoming takes the inheritance tax by statute, or Wyoming's portion of Federal Credit, whichever of the two is the greater.

All inheritance taxes and estate taxes by Federal Credit are due and payable 10 months from the date of death. Taxes paid within 10 months earn a 5% discount for timely payment. An 8% interest charge is assessed on all inheritance taxes paid after the 10-month period.

Revenue to the General Fund from inheritance taxes has generally averaged between one and two million dollars. The large increase received in FY 1977 was due to the settlement of the largest estate ever settled in Wyoming, which alone generated approximately \$2,000,000 in revenue to the General Fund.

<u>Fiscal Year</u>	<u>General Fund Revenue</u>	<u>% Change</u>
1975	\$1,566,666	+ 42%
1976	1,398,751	- 11%
1977	3,577,931	+156%
1978	2,056,068	- 43%
1979	2,004,806	- 2%

Franchise Tax

This is a tax or levy imposed upon corporations and insurance companies for the right or privilege of doing business in the State of Wyoming. The revenue is collected by two agencies of government. The largest portion of the collections is accomplished by the Wyoming Insurance Department, representing in excess of 90% of all franchise taxes collected. In addition to insurance fees, this tax category also includes taxes on both domestic and foreign corporations registering with the Secretary of State's Office.

<u>Fiscal Year</u>	<u>General Fund Revenue</u>	<u>% Change</u>
1975	\$3,203,581	+14%
1976	3,735,759	+17%
1977	4,473,129	+20%
1978	5,511,878	+23%
1979	6,520,733	+18%

Motor Carrier Tax

This tax is a levy or assessment against common, contract or private motor carriers for the use of highways, and to defray the expenses for enforcement of such acts.

Each vehicle is judged on the legal unladen weight, not exceeding 20,580 pounds, or 40% of the legal gross weight, whichever is greater. This factor determines the tax weight.

Those vehicles weighing less than 16,000 pounds have the option to pay on a monthly mileage basis at the rate of 2½¢ per mile traveled in the State of Wyoming. This is reported to the State on a monthly basis, and includes the vehicles operated on gasoline or on special fuel.

If the operator's vehicle weighs less than 16,000 pounds, and he does not choose to pay the tax on a mileage basis, he has the option to pay an annual flat-rate fee in advance. This eliminates the necessity for rendering monthly reports for his vehicle in his weight category. The fee schedule follows:

Tax for vehicles using gasoline fuel

4,000 pounds or less	@	\$.50 per month
4,001 - 5,999	@	1.00 per month
6,000 - 7,999	@	2.00 per month
8,000 - 9,999	@	3.00 per month
10,000 - 11,999	@	4.00 per month
12,000 - 13,999	@	5.50 per month
14,000 - 15,999	@	7.00 per month

Tax for vehicles utilizing special fuels such as diesel and/or Liquified Petroleum Gas (LPG)

4,000 pounds or less	@	\$ 1.00 per month
4,001 - 5,999	@	2.40 per month
6,000 - 7,999	@	4.00 per month
8,000 - 9,999	@	5.50 per month
10,000 - 11,999	@	7.50 per month
12,000 - 13,999	@	9.00 per month
14,000 - 15,999	@	12.00 per month

The compensatory fee for passenger service motor vehicles or legal combinations of motor vehicles powered with engines using gasoline for fuel, weighing 16,000 pounds or more, is declared and paid on a monthly basis, at a rate of 1-7/10¢ per mile traveled on Wyoming highways. The compensatory fee for passenger service motor vehicles or legal combinations of motor vehicles powered with engines using other than gasoline for fuel is at a rate of 2½¢ per mile traveled on Wyoming highways.

Vehicles exceeding the 16,000 pound tax weight, including legal combinations of vehicles using gasoline for fuel, are required to pay the compensatory fee at a rate of 1½ mills per ton/mile.

Vehicles exceeding 16,000 pound tax weight, including legal combinations of vehicles using special fuels such as diesel or LPG, are required to pay the compensatory fee at 1½ mills per ton/mile traveled on Wyoming highways, and an additional fee for special fuels of 1.1 mills per ton/mile traveled on Wyoming highways. The 1975 Session of the Legislature increased the special fuel rate by .1 mill per ton/mile effective March 1, 1976.

The statute contains a penalty to be assessed the operator for failure to report mileage on the monthly compensatory fee report. The penalty is twice the amount due for the discrepancy (short mileage), with a minimum of \$5.00.

The Department of Revenue, through its revenue stations and field representatives, sells single trip permits for towing of a motor vehicle upon Wyoming highways. The overweight and oversize permits for vehicles to utilize Wyoming highways are also sold at the revenue stations and by field representatives.

It should be noted that, effective in 1971, the statutes authorized changes in methods of applying for overweight and oversize permits. A revision authorized a permit good for up to one year. This type of permit, after approval by the Wyoming Highway Department, can be prepared by the individual operator prior to the movement to be made over specified highways, on forms furnished by the Wyoming Highway Department. However, he is subject to audit of the individual load upon demand by the State Highway Patrol. The fee is remitted directly to the Wyoming Highway Department. This self-written permit, therefore, reduces the amount of fees collected through the revenue stations.

Revenue from this tax source has generally totaled less than \$2,000,000 annually, as reflected below.

<u>Fiscal Year</u>	<u>General Fund Revenue</u>	<u>% Change</u>
1975	\$1,201,768	+34%
1976	1,391,091	+16%
1977	1,385,604	0
1978	1,854,481	+34%
1979	1,894,142	+ 2%

20000 Licenses, Permits, and Regulatory Fees

The second revenue classification is licenses, permits and regulatory fees. This is revenue from businesses and occupations which, by statute, must be licensed or granted operational permits in order to do business in the State of Wyoming. Included in this revenue classification are business licenses, professional and vocational licenses, and motor vehicle licenses or permits. This revenue source is a rather small contributor to the General Fund, representing nearly \$2,500,000 of the total income in the past fiscal year.

30000 Fines, Forfeitures, and Penalties

A third revenue classification is fines, forfeitures and penalties. This revenue is generated as a result of forfeiture of money or property for non-compliance with, or violation of, statute or authority delegated by Wyoming Statutes. This revenue is the smallest contributor to the General Fund, representing only \$323,214 during fiscal year 1979.

40000 Use of Property and Money

Another revenue category is use of property and money. This is revenue received by the use of State-owned property, or State-invested funds. Included in this category are income from land, from buildings, from equipment and from investments. During fiscal year 1979, the General Fund received in excess of \$11,000,000, and it is anticipated that income from this source will range between \$10,600,000 and \$10,800,000 during each of the fiscal years through fiscal year 1982.

50000 Charges for Sales and Services

Another revenue source to the General Fund is charges for sales and services. This represents revenue derived from sales of merchandise, commodities and salvages, and compensation for administrative services and regulatory processing and review, rendered by State agencies. Revenue from this source has shown a marked increase during the past five years, from \$5,193,623 in fiscal year 1975, to \$11,112,642 in fiscal year 1979.

60000 Revenue from Others

Another revenue category is revenue from others, which represents bequests and other donations of cash, or assets converted to cash, contributed by public or private sources in support of a governmental activity. This income source has traditionally contributed approximately \$2,000,000 annually to the General Fund, and has shown strong growth during the last couple of years, reaching a high of \$17,561,756 in FY 1979.

70000 Federal Aids and Grants

Another category of revenue is Federal aids and grants. This is revenue received from the Federal government for a specific State program or purpose. The figures over the past five years represent some fluctuation, ranging from a low of \$4,669,974 in fiscal year 1975, to a high of \$6,786,811 in fiscal year 1976.

It should be kept in mind that this revenue category includes only those Federal programs that are channeled through the State's General Fund. The greatest majority of all Federal revenue is deposited directly to the Federal Fund, and, naturally, is not reflected in the General Fund revenue accounting.

90000 Non-Revenue Receipts

The final revenue category is non-revenue receipts. This category includes all other sources of income which do not constitute revenue to the State. Included in this category are refunds, reimbursements and recoveries, repayment of principal from State-loaned money and State-owned revenue bonds, receipts from the sale or conversion of land, buildings or equipment, and other receipts classified as non-revenue, but not previously identified.

GENERAL FUND REVENUE PROJECTION

Revenue to the General Fund has shown steady growth during the past several years. Over the last five years, revenue has increased from \$96,161,494 in FY 1975, to \$195,929,114 in FY 1979, or a total increase of 104%. During both FY 1974 and FY 1975, revenue exceeded the previous year's income by 30%. The rate of increase declined in FY 1976 and again in FY 1977, to 17%. However, this trend was reversed during FY 1978 when the rate of increase in General Fund income was nearly 21%. During FY 1979, the rate of increase continued to grow, increasing by 23%.

Income to the State's General Fund is expected to continue to show growth through fiscal year 1982. However, the rate of increase each year will probably not match what occurred last year. Based on information gathered from all State agencies, revenue projections were compiled which indicate that income in each of the next three years should be:

<u>Fiscal Year</u>	<u>Projected Revenue</u>	<u>% Increase</u>
1980	\$202,917,598	3.5%
1981	228,863,744	12.7%
1982	261,126,024	14.1%

These figures may be conservative in view of the fact that the smallest rate of increase experienced during the past five years was 17%, and the most optimistic increase projected here is slightly more than 14%.

Schedule 3, on page 32 provides information on actual revenue received during the past five years, as well as projected revenue collections through fiscal year 1982. The figures are categorized consistent with the eight revenue classifications discussed earlier in this report. Review of this schedule reveals several major factors. Approximately 75% of all General Fund income is generated by two revenue sources: Sales and Use Tax and Mineral Severance Tax. It is in these two classifications that most of the increased revenue will occur. For example, Sales and Use Tax revenue is projected to increase by 11% in fiscal year 1980, and then by 17% in fiscal year 1981 and 18% in fiscal year 1982. Mineral Severance Tax should increase at the rate of 14% in fiscal year 1980, 13% in fiscal year 1981 and 13% again in fiscal year 1982. The combined value of the projected increases in revenue from these two taxes is \$16,635,247 in fiscal year 1980, \$25,296,000 in fiscal year 1981, and \$30,478,989 in fiscal year 1982.

GENERAL FUND EXPENDITURES

Expenditures from the General Fund have generally been far under revenue each year, as reflected below. Fiscal year 1976 marked the first year in recent history that expenditures exceeded revenue. During that year, revenue was up 17%, to \$112,036,790, but expenditures spiraled at a 57% increase, to \$117,045,773. In the years following, revenue has continued to increase sharply, while expenditures leveled off in fiscal year 1977. Fiscal year 1978 expenditures again took a large jump to \$152,169,015. In FY 1979, expenditures increased to \$162,072,991; an increase of 6.5%.

<u>Fiscal Year</u>	<u>Revenue</u>	<u>Percent Increase</u>	<u>Expenditures</u>	<u>Percent Increase</u>
1971	\$ 45,122,284		\$ 36,948,579	
1972	48,687,543	8%	45,814,754	24%
1973	56,906,658	17%	53,637,303	17%
1974	73,538,372	29%	68,971,816	29%
1975	96,161,494	31%	74,485,032	8%
1976	112,036,790	17%	117,045,773	57%
1977	131,587,241	17%	116,886,130	0%
1978	159,023,831	21%	152,169,015	30%
1979	195,929,114	17%	162,072,991	7%
1980 (Projected)	202,917,598	4%	265,380,496*	64%
1981 (Projected)	228,863,744	13%		
1982 (Projected)	261,126,024	14%		

The result of revenue exceeding expenditures consistently over the years is an increasing General Fund cash balance. This balance has gradually increased and naturally is available, along with each new year's revenue for appropriation to operate State government. The General Fund cash balance was \$115,318,496 at the close of the past fiscal year, up from the June 30, 1978, figure of \$73,539,951, by a large 57%.

Where Has the Money Gone?

According to the Wyoming State Budget, there are eleven functional categories of State government. Schedules 13 and 14 on pages 47 through 50 of this report identify these functional categories, as well as detail the various State agencies within each category. As reflected on Schedule 13, \$56,246,596 was spent for Education, Libraries and Museums last year. This figure represents 35% of the total General Fund expenditures; the largest outlay for any functional category.

General Government wasn't far behind Education, Libraries and Museums in expenditures last year. A total of \$42,958,942 was expended for this category, representing 27% of all General Fund expenditures.

*Balance of 1979-80 Appropriation

The third category receiving considerable support from the General Fund is Hospitals, Health and Social Services. During fiscal year 1979, \$33,705,575 was expended by agencies in this category. This represents 21% of the total.

The remaining eight functional categories were supported by the General Fund by a total of \$29,161,878. This ranged from a low of \$61,431 expended for Professional and Commercial Licensing, to a high of \$12,037,620 expended in the Resource and Recreation area.

STATE AGENCY SPENDING

General Fund expenditures during fiscal year 1979 totaled \$162,072,991. The chart on page 28 identifies fifteen agencies or areas where the majority of this spending occurred. The chart reflects the fact that the University of Wyoming expended more General Funds than any other State agency. Expenditures for the University of \$34,398,100 represented 21% of the total General Fund expenditures.

The agency reflecting the second largest General Fund outlay is the Department of Health and Social Services. During fiscal year 1979, \$17,824,476, or 11% of the total was expended by that agency. This is one of the largest State agencies, employing some 650 people in forty-one different programs identified in the Appropriations Act. Of these programs, one is Department Administration, which expended \$1,258,782. Twenty-six programs are administered by the Division of Health, which expended \$9,898,793, including \$5,168,866 for Medical Aid to the needy (Title XIX). The Division of Public Assistance expended \$6,198,666 on eight programs, while the Division of Vocational Rehabilitation expended \$434,626 on five programs. Capital Outlay expenditures amounted to \$33,609. The Division of Health's programs are dedicated to improving the health and health conditions in Wyoming, while the Division of Public Assistance and Social Services tends to the needs of those disadvantaged, including the aged citizens of our State. The Division of Vocational Rehabilitation seeks out those individuals who are non-employed or underemployed due to a severe physical or mental handicap, and assists them in overcoming this handicap towards full potential employment. Most of the programs are cooperative State-Federal matching programs, and \$28,165,259 of Federal funds were expended in fiscal year 1979.

The third largest segment of the chart shows that 19% of the General Fund was expended for forty-five State agencies. These were all agencies that expended less than \$2,000,000 each; the average, in fact, was less than \$700,000.

The Community College Commission was another agency of government which showed substantial General Fund expenditures. A total of \$13,567,813, or 8.4%, of the total General Fund outlay was administered by this agency. During fiscal year 1979, \$87,208 was expended for Administration, and the State Aid program required \$13,480,605 to be distributed to the seven community colleges in the State.

The Department of Administration and Fiscal Control expended \$9,382,848 during fiscal year 1979, or 5.8% of the total General Fund expenditures. Over one-third of these funds were used to support the Buildings and Grounds program. Other programs in the Department requiring large General Fund outlays were the Purchasing Division, with expenditures totaling \$672,807, and the Personnel Division, where expenditures were \$590,511. General Funds were also used for Administration, Budget Division, Surplus Property, Statistical Services, Insurance and Central Services including Central Mail, Telecommunications and Office Machine Repair.

The Department of Revenue and Taxation is another agency which is a large user of General Funds. The Department's spending has shown gradual, steady growth since the Fund Consolidation Act of 1973 impacted its funding sources. During fiscal year 1979, the Department spent a total of \$5,727,820 or 3.5% of the total General Fund outlay. The agency utilized the funds to support three programs; Administration, Revenue Division, and the Ad Valorem Tax Division. By far, the largest program of the three is the Revenue Division. The budget for this program represents over 80% of the Department's total spending requirements.

General Fund expenditures for support of the Department of Education dropped to \$5,615,274, or 3.5% of the total last year. The large decline of the past two years is a direct result of the amount of funds received from the Federal Government in the form of mineral royalties and income from Federal lands in the State. As mineral royalties for the Wyoming School Foundation Program increase, the need for General Fund support declines in direct proportion. During the first year of the biennium, the Agency used only \$3,850,345 of \$26,750,000 appropriated for the Foundation Program.

General Fund requirements for both the Wyoming State Hospital in Evanston and the Training School in Lander were nearly equal last year; both requiring approximately \$6,400,000. Each agency spent 4% of the total, as reflected in the chart. The agencies have similar budget structures and program objectives. The Hospital expended \$391,421 for Administration, while the Training School needed \$394,908 for this program. The Hospital spent \$1,983,419 for Supportive Services, compared to the Training School's \$1,655,657 for this program. The Health Services program required expenditures of \$2,872,889 at the State Hospital, and \$3,592,606 at the Training School. The State Hospital spent considerably more for Rehabilitative Services than did the Training School. Expenditures for this program were \$1,156,092 and \$722,093 respectively.

One agency showing perhaps the largest increase in General Fund spending during the last several years is the Governor's Office. The chart on page 27 shows that during fiscal year 1979, spending by that agency was 4.6% of the total. This represents \$7,492,192. The vast majority of this, however, was not for operation of the office, but rather, was for specific programs funded under the Governor for administrative purposes. Administrative expenses last year totaled only \$274,943. Another \$4,142,751 was used out of the Governor's Emergency Contingent for those items considered to be of an emergency nature. The major expenditure area in the Governor's Office was the Medical School program. This program reflected expenditures of \$2,640,751 during the past year. Other programs in the Governor's Office were Advisory and Investigative, Commission on Uniform State Laws, Intergovernmental Cooperation, Reorganization Committee, State Land Use Committee, Veterans' Affairs Committee, State Planning and Coordination, and Energy Conservation.

The Wyoming State Penitentiary, the Wyoming Department of Agriculture and the Attorney General were among those agencies spending in excess of \$2,000,000 from the General Fund. The Penitentiary spent a total of \$3,551,619, while the Agriculture Department expended \$2,467,845. Expenditures for the Attorney General's Office totaled \$2,039,391. These figures represented 2.2, 1.5 and 1.2 percent of the total.

One of the three major branches of State government is the Judicial Branch. Last year, the fifteen Judicial Districts, the Judicial Supervisory Commission, the Law Library, and the Supreme Court combined expended only \$1,754,004. This was equal to a meager 1.1% of the total General Fund expenditures. The Supreme Court was naturally more expensive, reflecting expenditures of \$594,892. The \$1,083,282 of General Funds expended by the Judicial Districts represents an average outlay of only \$72,218 for each.

The final category reflected on the chart is 1% for the third branch of government, the Legislature. Last year, spending for this function totaled \$1,540,780.

STATE of WYOMING
General Fund Expenditures

By Major State Agency

JULY 1, 1978 THROUGH JUNE 30, 1979

By Functional Category of
State Government

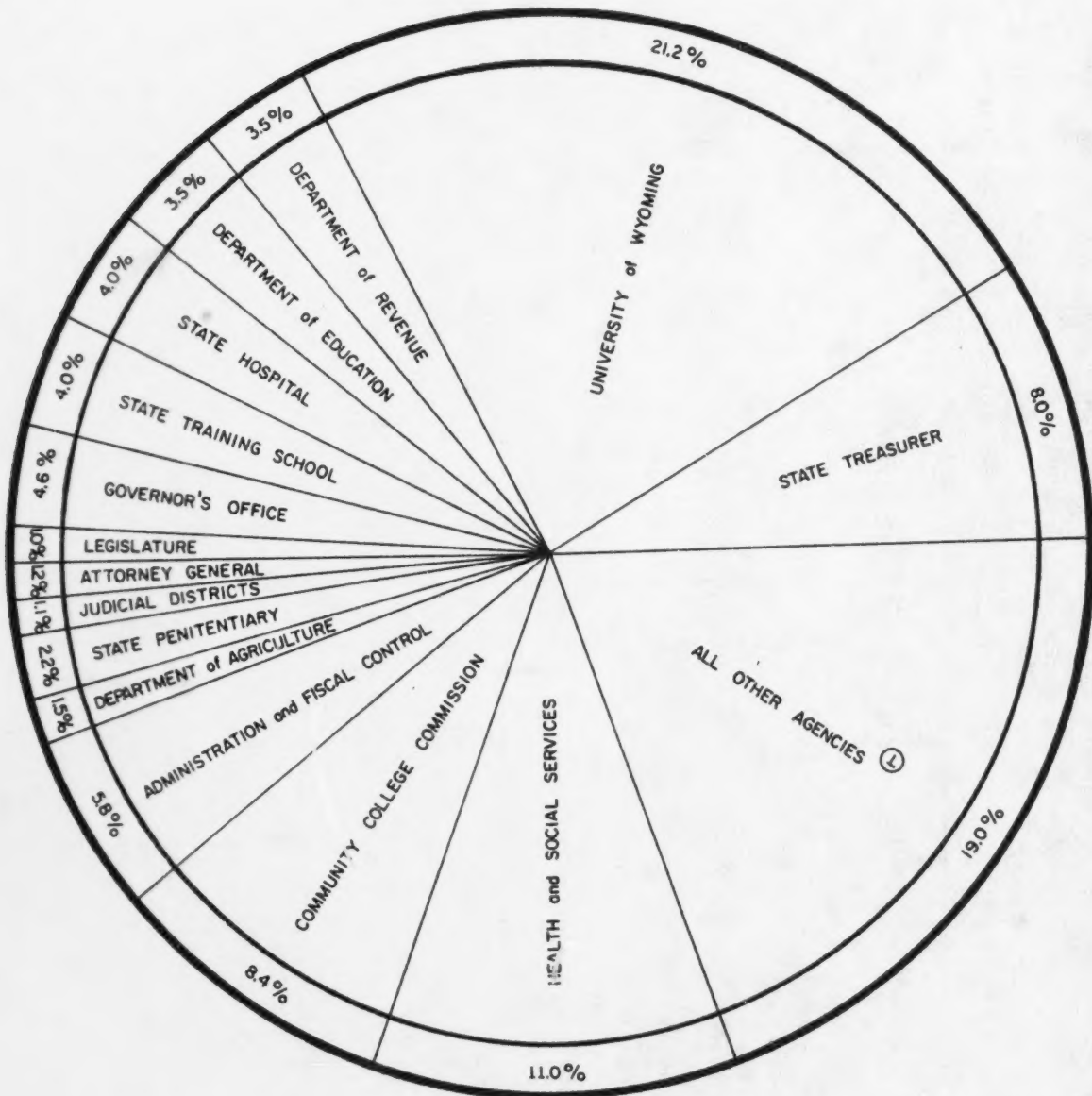
- 27 -

	<u>Expenditure</u>	<u>%</u>
TREASURER	\$ 13,086,295	8.0
UNIVERSITY of WYOMING	34,398,100	21.2
COMMUNITY COLLEGE COMMISSION	13,567,813	8.4
ADMINISTRATION and FISCAL CONTROL	9,382,848	5.8
DEPARTMENT of REVENUE	5,727,820	3.5
DEPARTMENT of EDUCATION	5,615,274	3.5
STATE HOSPITAL	6,406,608	4.0
STATE TRAINING SCHOOL	6,455,535	4.0
GOVERNOR'S OFFICE	7,492,192	4.6
STATE PENITENTIARY	3,551,619	2.2
DEPARTMENT of AGRICULTURE	2,467,845	1.5
JUDICIAL DISTRICTS	1,754,004	1.1
LEGISLATURE	1,540,780	1.0
HEALTH and SOCIAL SERVICES	17,824,477	11.0
ATTORNEY GENERAL	2,039,391	1.2
ALL OTHERS	<u>30,762,390</u>	<u>19.0</u>
TOTAL	\$ 162,072,991	100.0

	<u>Expenditure</u>	<u>%</u>
GENERAL GOVERNMENT	\$ 42,958,942	26.5
EDUCATION	56,246,596	34.7
HOSPITALS, HEALTH, and SOCIAL SERVICES	33,705,575	20.8
MANPOWER	1,208,777	.7
CORRECTION and LAW ENFORCEMENT	6,527,780	4.0
SAFETY and REGULATION	4,596,669	2.8
RESOURCES and RECREATION	12,037,620	7.4
TRANSPORTATION	1,434,817	.9
PROFESSIONAL LICENSING	61,431	.1
JUDICIAL	1,754,004	1.1
LEGISLATIVE	<u>1,540,780</u>	<u>1.0</u>
TOTAL	\$ 162,072,991	100.0

STATE of WYOMING
General Fund Expenditures
By Major State Agency

JULY 1, 1978 THROUGH JUNE 30, 1979



(L) INCLUDES THE REMAINING 45 STATE AGENCIES OF GOVERNMENT.

STATE OF WYOMING
ALL FUNDS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

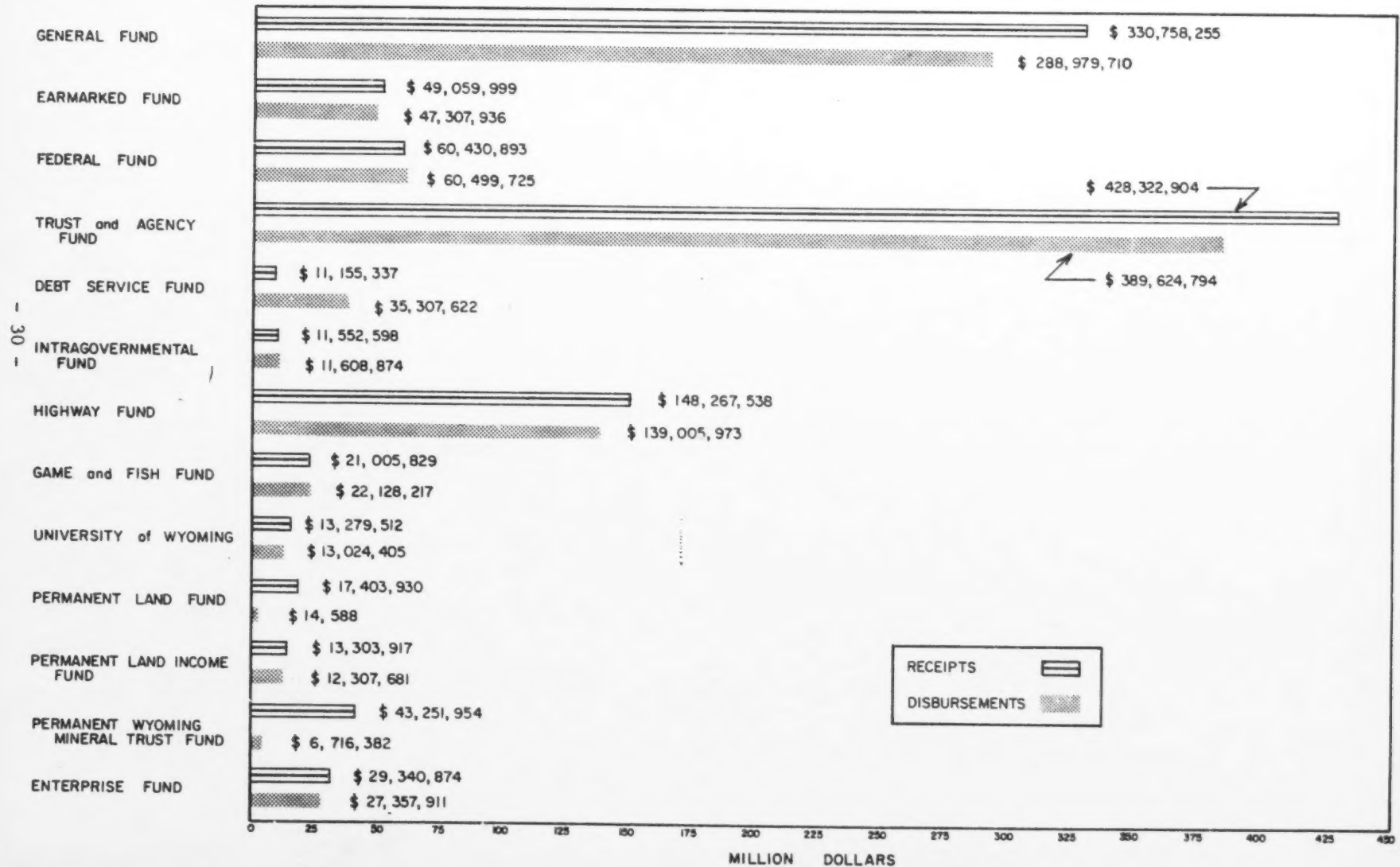
Schedule 1

Fund No.	Fund	Cash Balance July 1, 1978	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Cash Balance June 30, 1979
01	General Fund	\$ 73,539,951	\$166,876,560	\$163,881,695	\$ (868,919) ⁽¹⁾	\$261,455,828	\$ 28,392,801	\$115,318,496
02	Earmarked Fund	34,342,842	29,605,180	19,454,819	10,150,442	35,558,157	1,599,337	36,094,905
03	Federal Fund	1,719,257	60,430,893	0	(8,050,301)	0	68,550,026	1,650,425
04	Trust and Agency Fund	277,484,193	326,682,217 ⁽²⁾	101,640,687	106,181,841	193,075,724	90,367,229	316,182,303 ⁽²⁾
05	Debt Service Fund	24,249,171	878,259	10,277,078	4,411,675	30,315,355	580,592	96,886
06	Intragovernmental Fund	1,688,791	365,793	11,186,805	1,438,973	9,763,311	406,590	1,632,515
07	Highway Fund	74,768,543	99,689,291	48,578,247	6,769,474	123,027,762	9,208,737	84,030,108
08	Game and Fish Fund	9,360,248	6,061,408	14,944,421	10,311,399	11,071,393	745,425	8,237,860
09	University of Wyoming Fund	4,686,690	8,107,097	5,172,415	12,749,715	274,690	0	4,941,797
10	Permanent Land Fund	186,379,397	17,292,807	111,123	14,588	0	0	203,768,739
11	Permanent Land Income Fund	3,083,925	11,602,719	1,701,198	862,632	11,459,217	(14,168)	4,080,161
12	Permanent Wyoming Mineral Trust Fund	78,512,119	43,143,072	108,882	6,716,382	0	0	115,047,691
13	Enterprise Fund	1,013,081	28,783,731	557,143	2,967,757	24,334,885	55,269	2,996,044
	TOTAL	<u>\$770,828,208</u>	<u>\$799,519,027⁽²⁾</u>	<u>\$377,614,513</u>	<u>\$153,655,658</u>	<u>\$700,336,322</u>	<u>\$199,891,838</u>	<u>\$894,077,930⁽²⁾</u>

(1)Includes \$871,343 adjustments to Fund Balance after June 30, 1978.

(2)Excludes \$4,239,402 Undistributed Cash.

STATE of WYOMING
STATEMENT OF RECEIPTS AND DISBURSEMENTS — ALL FUNDS
Includes Receipts, Warrants and Transfers
For Fiscal Year Ended June 30, 1979



STATE OF WYOMING
ALL FUNDS
BALANCE SHEET
June 30, 1979

Schedule 2

	General Fund 01	Earmarked Fund 02	Federal Fund 03	Trust and Agency Fund 04	Debt Service Fund 05	Intra- Governmental Fund 06	Highway Fund 07	Game and Fish Fund 08	University Fund 09	Permanent Land Fund 10	Permanent Land Income Fund 11	Permanent Mineral Trust Fund 12	Enterprise Fund 13	TOTAL All Funds
ASSETS AND OTHER DEBITS:														
Cash with Treasurer	\$115,318,496	\$36,094,905	\$1,650,425	\$320,421,705	\$96,886	\$1,632,515	\$84,030,108	\$8,237,860	\$4,941,797	\$203,768,739	\$4,080,161	\$115,047,691	\$2,998,044	\$898,317,132
Less Undistributed Cash	0	0	0	(4,239,402)	0	0	0	0	0	0	0	0	0	(4,239,402)
Petty Cash	45,392	50	0	1,500	0	0	300	600	50,000	0	0	0	440	98,282
Accrued Interest	0	0	0	27,580	0	0	0	0	0	0	0	0	0	27,580
Current Accounts Receivable	18,507,557 ⁽¹⁾	0	0	0	0	0	0	0	0	0	0	2,324	0	18,510,081
Non-Sufficient Funds Checks Not Collected	0	1,975	0	36,366	0	0	21,904	848	0	0	0	0	2,234	63,327
Due from Trust and Agency Fund	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Due from General Fund	0	0	689,016	12,500	0	0	0	0	0	0	20,049	0	0	721,565
Total Assets and Other Debits	\$133,881,445	\$36,096,930	\$2,339,441	\$316,260,249	\$96,886	\$1,632,515	\$84,052,312	\$8,239,308	\$4,991,797	\$203,768,739	\$4,100,210	\$115,050,215	\$2,998,718	\$913,308,765
LIABILITIES, RESERVES AND FUND BALANCE:														
Liabilities:														
Due to Treasurer	\$ 45,392	\$ 50	\$ 0	\$ 1,500	\$ 0	\$ 0	\$ 300	\$ 600	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 440	\$ 98,282
Due to Federal Fund	689,016	0	0	0	0	0	0	0	0	0	0	0	0	689,016
Due to Trust and Agency Fund	12,500	0	0	0	0	0	0	0	0	0	0	0	0	12,500
Due to Permanent Land Income Fund	20,049	0	0	0	0	0	0	0	0	0	0	0	0	20,049
Due to General Fund	0	16,440,576	0	10,900	0	510,000	0	0	0	0	0	0	0	16,960,576
Due to Federal Government	0	0	2,339,441	0	0	0	0	0	0	0	0	0	0	2,339,441
Total Liabilities	\$ 766,957	\$16,440,626	\$2,339,441	\$ 11,500	\$ 0	\$ 510,000	\$ 300	\$ 600	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 440	\$ 20,119,864
Reserves:														
Reserve for 1978 Appropriation Carryover	\$ 2,565,662	\$ 7,136,175	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,809,203	\$ 458,571	\$ 0	\$ 0	\$ 27,969,611
Reserve for 1979 Appropriation Carryover	74,744,400	3,925,341	0	0	0	1,229,175	0	0	0	0	86,972	0	0	79,985,888
Total Reserves	\$ 77,310,062	\$11,061,516	\$ 0	\$ 0	\$ 0	\$1,229,175	\$ 0	\$ 0	\$ 0	\$ 17,809,203	\$ 545,543	\$ 0	\$ 0	\$107,955,499
Fund Balance	\$ 55,806,426	\$ 8,594,788	\$ 0	\$316,248,749	\$96,886	\$ (106,660)	\$84,052,012	\$8,238,708	\$4,941,797	\$185,959,536	\$1,534,667	\$115,050,215	\$2,998,278	\$785,431,402
Total Liabilities, Reserves and Fund Balance	\$133,881,445	\$36,096,930	\$2,339,441	\$316,260,249	\$96,886	\$1,632,515	\$84,052,312	\$8,239,308	\$4,991,797	\$203,768,739	\$4,100,210	\$115,050,215	\$2,998,718	\$913,308,765

(1) Includes August 10, 1979, Attorney General Letter of Advice-Established 1979 Legislature repealed W.S. 39-6-306(d), which cancels \$16,440,576 liability to General Fund. This cancellation will increase Earmarked Fund Balance to \$25,035,364 and decrease General Fund Balance to \$39,363,850.

STATE OF WYOMING

GENERAL FUND REVENUE

ACTUAL - FISCAL YEAR 1975 through 1979

PROJECTED - FISCAL YEAR 1980 through 1982

Schedule 3

	FY1975	FY1976	ACTUAL FY1977	FY1978	FY1979	FY1980	PROJECTED FY1981	FY1982
10000 Taxes								
11000 Property Taxes	\$ 4,627	\$ 110	\$ 122	\$ 30	\$ 12	\$ 650	\$ 0	\$ 0
12000 Sales and Use Taxes	61,165,597	61,133,825	69,404,240	88,118,605	105,285,938	117,284,588	137,535,088	162,455,077
13000 Mineral Severance Taxes	9,175,489	19,998,972	22,900,587	26,636,621	33,293,903	37,930,500	42,976,000	48,535,000
14000 Inheritance Taxes	1,566,666	1,398,751	3,577,931	2,056,068	2,004,806	2,000,000	2,000,000	2,000,000
15000 Franchise Taxes	3,203,581	3,735,759	4,473,129	5,511,878	6,520,733	5,047,000	5,517,000	5,747,000
16000 Motor Carrier Taxes	1,201,768	1,391,091	1,385,604	1,854,481	1,894,142	2,102,800	2,271,000	2,453,000
19000 Other Taxes	15,907	0	0	0	0	0	0	0
Total	\$76,333,735	\$ 87,658,508	\$101,741,613	\$124,177,683	\$148,999,534	\$164,365,538	\$190,299,088	\$221,190,077
20000 Licenses, Permits & Regulatory	1,721,191	1,816,082	1,922,819	2,746,396	2,595,889	2,383,979	2,540,675	2,631,955
30000 Fines, Forfeitures & Penalties	199,357	244,648	246,074	382,419	323,214	285,000	315,700	350,100
40000 Use of Property and Money	4,358,466	6,681,003	8,170,260	8,107,742	11,088,197	10,625,856	10,703,834	10,816,851
50000 Charges for Sales and Services	5,193,623	6,375,433	6,993,253	11,084,731	11,112,642	10,361,020	13,299,001	14,364,013
60000 Revenue from Other (Non-Federal)	1,469,178	2,436,899	6,878,418	6,875,302	17,561,756	10,703,750	11,388,721	11,456,233
70000 Federal Aids and Grants	4,669,974	6,786,811	5,473,482	5,015,352	4,161,137	4,191,225	315,425	315,425
90000 Non-Revenue Receipts	2,215,970	37,406	161,322	634,206	86,745 ⁽¹⁾	1,230	1,300	1,370
TOTAL	\$96,161,494	\$112,036,790	\$131,587,241	\$159,023,831	\$195,929,114	\$202,917,598	\$228,863,744	\$261,126,024

(1) Does not include Accounts Receivable for:
Land Office - Emergency School Loans

\$3,900,000

BEST COPY AVAILABLE

STATE OF WYOMING
THE GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
BY AGENCY

For Fiscal Year Ended June 30, 1979

Schedule 4

Agency No.	Agency	July	August	September	October	November	December	January	February	March	April	May	June	Total
001	Governor	\$ 151,505	\$ 2,518	\$ 136,683	\$ 25,000	\$ 50,526	\$ 127,036	\$ 38,167	\$ (16,004)	\$ 172,808	\$ 153,503	\$ 15,803	\$ (142,111)	\$ 584,068
002	Secretary of State	182,171	41,745	36,513	47,458	33,202	26,143	36,472	42,408	29,648	35,925	61,680	268,972	842,567
003	State Auditor	0	10	0	25	0	0	613	0	0	0	0	0	1,361
004	State Treasurer	6,081,664	(63,143)	12,589	46,018	68,706	16,971	6,144,318	5,671,167	12,580	133	157	154	16,361
005	Department of Education	513,341	6,268,859	668,503	1,034,331	943,919	834,888	912,374	16,900,472	12,189,753	2,165,184	69,343	6,733,905	26,459,314
006	DAPC	98,668	888,449	110,018	279,989	355,189	179,033	123,939	69,369	737,329	437,059	243,401	193,463	3,145,908
007	Adjutant General	64,071	102,768	172,340	95,167	113,025	60,610	152,791	121,933	76,068	75,308	8,466	159,580	1,102,947
008	Statewide Public Defenders	0	0	0	0	0	0	0	1,332	5,105	135	5,322	101,277	113,450
009	Aeronautics Commission	834,653	894,407	443,695	828,645	582,117	805,164	482,041	254,036	388,091	129,415	622,957	347,611	6,617,574
010	Department of Agriculture	16,964	6,438	32,441	8,052	9,900	9,067	24,090	3,571	58,628	106,130	14,272	14,963	126,544
011	Revenue and Taxation	5,871,337	12,568,748	16,312,139	12,276,372	8,692,322	7,681,362	11,717,602	11,321,065	9,574,259	8,084,602	9,464,410	10,461,354	144,119,477
012	Board of Architects	5,206	4,157	1,008	5,341	2,354	710	115	49	154	0	174	41	1,874
013	Council on the Arts	23,818	25,662	10,400	33,290	21,425	21,563	48,810	21,687	1,455	2,505	1,250	1,543	32,130
014	Attorney General	28,073	177,282	70,951	(29,449)	19,864	214,735	217,162	12,359	17,993	224,242	210,985	131,917	1,049,424
015	Board of Barber Examiners	54	0	0	0	0	0	0	0	0	0	0	0	54
016	Office of Traffic Safety	72,362	0	168,265	67,059	70,008	47,393	0	0	0	0	14	23	149
017	Environmental Quality	(45,790)	16,883	188,866	89,083	6,435	9,704	14,390	47,961	88,855	88,676	63,949	122,607	884,129
018	Industrial Siting Administration	0	0	0	0	0	0	0	186,028	128,558	16,128	305,454	895,781	1,428,947
019	Public Service Commission	18,785	18,159	0	0	0	0	0	0	0	0	0	0	36,944
020	Criminal Justice	(38,382)	0	22,385	22,445	20,622	23,295	25,795	22,555	21,909	23,360	20,179	20,519	259,667
021	Board of Podiatry	0	0	0	38,382	0	0	0	0	0	0	0	0	38,382
022	Board of Chiropractic Examiners	0	0	0	0	0	0	0	0	0	0	0	0	0
023	Board of Nurses	0	0	0	0	0	0	0	0	0	0	0	0	0
024	Disaster & Civil Defense	200	796	0	0	0	1,035	0	0	0	0	0	0	991
025	Board of Cosmetology	666,229	56,363	18,642	32,812	3,409	55,932	15,089	46,194	68,270	115,728	27,068	(786)	1,084,947
026	State Engineer	15	15	21	0	0	133	108	20	17	22	17	457	457
027	State Board of Health	0	3,261	1,208	6,690	1,381	1,521	0	0	0	0	0	0	12,800
028	Fire Prevention	68,558	29,624	5,546	2,068	2,048	4,475	82,446	1,721	1,828	5,989	2,960	68,819	100,139
029	Geological Survey	7,279	2,439	2,439	2,088	2,088	2,476	2,288	70,171	36,623	13,457	9,053	5,432	329,448
030	Insurance Department	7,026	5,176	3,024	4,880	3,350	1,683	1,547	8,821	4,603	6,821	4,712	49,787	106,478
031	Highway Department	14,214	28,461	27,213	5,072	(2,371)	10,705	34,748	2,798	2,699	2,936	25,325	(4,018)	106,478
032	Highway Planning	1,138,664	0	0	906,325	0	0	946,562	509,434	5,298,189	609,740	18,850	(35,726)	6,518,629
033	Labor and Statistics	790,431	666,412	467,466	597,977	544,877	370,159	405,597	617,290	368,771	332,559	962,704	24	3,954,279
034	Liquor Commission	503,825	15,332	5,088	5,179	17,609	5,578	6,730	12,516	15,266	14,756	173,000	1,161,478	4,466,417
035	Livestock Board	3,349	23,523	300,802	3,036	1,333	401,375	14,327	1,891,124	0	0	0	0	2,394,949
036	DEWAP	133,235	51,520	134,644	0	89,365	50,000	85,138	3,153	1,992	319,011	2,893	324,594	2,399,914
037	Board of Nursing	6,080	4,814	10,295	3,771	6,499	5,511	5,749	129,530	(18,205)	107,157	(68,839)	737,545	1,049,424
038	Community Colleges	2,575	0	0	0	0	0	0	0	0	0	0	0	2,575
039	Board of Pharmacy	444,697	726,006	817,950	604,526	439,024	398,862	745,076	593,433	515,398	671,400	447,487	476,327	6,880,208
040	Public Lands	10	19	0	193	12	12	341	284	284	0	0	0	1,678
041	Board of Hearing Aid Specialists	0	0	0	0	0	0	0	0	0	0	0	0	0
042	State Library	30,293	16,790	1,053	2,750	78,472	21,242	0	0	0	0	0	0	94
043	Trevel Commission	0	10,000	0	0	0	0	0	0	160,750	30,000	30,000	(19,150)	358,200
044	University of Wyoming	174,080	1,337,429	1,690,934	1,312,876	1,339,267	901,463	862,367	1,262,165	994,481	899,919	1,072,251	1,522,363	13,349,631
045	WICHE	0	0	0	8,000	(8,000)	0	0	0	0	0	0	0	0
046	Worker's Compensation	0	0	0	11,940	0	0	0	0	0	0	0	0	11,940
047	Health and Social Services	1,206,036	2,123,361	2,527,725	1,706,212	1,984,053	2,420,197	1,537,003	2,777,715	2,545,883	1,887,895	3,020,496	4,191,160	28,139,636
048	Retirement System	0	0	0	0	0	0	0	0	0	0	0	0	0
049	Council for Children and Youth	153	11,143	0	0	0	0	0	0	0	0	0	0	11,296
050	Recreation Commission	(1,219)	18,336	10,369	20,924	3,796	39,162	25,314	50,983	9,193	195,027	14,406	210,094	596,365
051	OWA	100	(27,264)	17	0	0	0	125,761	0	10,498	67,737	49	26,755	203,633
052	Higher Education Council	0	0	0	0	0	0	0	0	0	0	0	0	0
053	Board of Charities & Reform	0	481	0	0	0	0	41,297	0	0	0	0	0	41,778
054	Probation and Parole	0	0	0	0	0	0	27,559	4,000	(22,455)	0	0	0	4,000
055	Wyoming Correction Facility	11,543	19,442	10,582	7,163	16,547	2,364	6,896	2,095	4,046	6,113	8,926	4,692	5,880
056	Children's Home	141	91	91	3,808	565	406	6,778	481	221	321	421	(5,858)	9,878
057	Girls' School	1,246	10,758	2,729	9,421	5,942	8,150	1,099	1,141	2,791	1,708	(12,283)	37,277	68,208
058	Hot Springs State Park	2,790	25,247	2,745	1,080	23,776	2,475	2,475	2,416	2,416	1,139	1,139	0	37,277
059	Industrial Institute	50,333	29,731	1,080	23,776	39,636	2,475	2,475	2,416	2,416	1,139	1,139	0	107,062
060	Pioneer Home	0	42,394	21,315	27,731	39,636	34,972	2,896	2,896	3,829	3,368	15,856	(107,641)	107,062
061	State Hospital	98,631	111,295	55,632	83,091	100,024	48,545	22,443	22,085	24,709	270	52,223	17,562	277,277
062	Training School	16,821	104,763	22,832	7,848	101,828	16,508	74,711	77,290	248,446	85,138	126,453	101,128	1,271,710
063	Soldiers and Sailors Home	15,740	39,516	18,273	16,465	40,375	15,475	15,475	39,486	40,141	79,768	(2,977)	501,302	501,302
064	Sanitarium	10,517	39,516	22,496	11,913	22,496	11,913	22,496	11,913	15,762	39,486	18,192	18,192	291,894
065	Pennitentiary	59,431	911	2,363	2,724	24,517	7,711	22,427	10,307	12,566	12,336	12,097	12,097	141,438
066	Supreme Court	(254)	250	276	334	276	(560)	100	30,097	44,385	3,007	3,152	(139,436)	(139,436)
067	Law Library	361	0	0	0	0	0	0	0	0	0	0	0	361
068	Judicial District 1A	0	0	0	0	0	0	0	0	0	0	0	0	0
069	Judicial District 1B	0	0	0	0	0	0	0	0	0	0	0	0	0
070	Judicial District 1C	0	0	0	0	0	0	0	0	0	0	0	0	0
071	Judicial District 2A	0	0	0	0	0	0	0	0	0	0	0	0	0
072	Judicial District 2B	0	0	0	0	0	0	0	0	0	0	0	0	0
073	Judicial District 2C	0	0	0	0	0	0	0	0	0	0	0	0	0
074	Judicial District 3A	0	0	0	0	0	0	0	0	0	0	0	0	0
075	Judicial District 3B	0	0	0	0	0	0	0	0	0	0	0	0	0
076	Judicial District 3C	0	0	0	0	0	0	0	0	0	0	0	0	0
077	Judicial District 4A	0	1,650	(1,850)	2,000	0	0	0	0	0	0	0	0	12,417
078	Judicial District 4B	0	0	0	0	0	0	0	0	0	0	0	0	15,587
079	Judicial District 4C	0	0	0	0	0	0	0	0	0	0	0	0	12,417
080	Judicial District 5A	0	0	0	0	0	0	0	0	0	0	0	0	15,587
081	Judicial District 5B	0	0	0	0	0	0	0	0	0	0	0	0	12,417
082	Judicial District 5C	0	0	0	0	0	0	0	0	0	0	0	0	15,587
083	Judicial District 6A	0	0	0	0	0	0	0	0	0	0	0	0	12,417
084	Judicial District 6B	0	0	0	0	0	0	0	0	0	0	0	0	15,587
085	Judicial District 6C	0	0	0	0	0	0	0	0	0	0	0	0	12,417
086	Judicial District 7A	0	0	0	0	0	0	0	0	0	0	0	0	15,587
087	Judicial District 7B	0	0	0	0	0	0	0	0	0	0	0	0	12,417
088	Judicial District 7C	0	0	0	0	0	0	0	0	0	0	0	0	15,587
089	Judicial District 8A	0	0	0	0	0								

STATE OF WYOMING
GENERAL FUND
SUMMARY OF ACTUAL REVENUE BY MONTH
BY SOURCE
For Fiscal Year Ended June 30, 1979

Schedule 5

	July	August	September	October	November	December	January	February	March	April	May	June	Total
10000 Taxes													
11000 Property Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11	\$ 1	\$ 0	\$ 0	\$ 0	\$ 12
12000 Sales and Use Taxes	5,633,072	6,881,744	8,168,224	11,694,346	8,162,623	7,071,652	11,072,839	11,208,635	9,002,104	7,555,940	8,928,563	9,906,196	105,285,938
13000 Mineral Severance Taxes	179,413	5,153,260	27,580,220	73,874	3,476	12,331	24,385	246,034	862	337	982	18,729	33,293,903
14000 Inheritance Taxes	154,742	157,116	219,585	170,341	212,137	222,629	162,891	59,555	222,043	134,909	130,659	158,199	2,004,806
15000 Franchise Taxes	146,199	14,146	7,041	9,318	(25,831)	8,777	12,262	470,947	5,125,332	597,154	(22,190)	177,578	6,520,733
16000 Motor Carrier Taxes	0	194,604	157,631	150,904	153,450	164,278	151,263	182,901	161,060	196,919	197,142	183,990	1,894,142
Total	\$ 6,113,426	\$12,400,870	\$36,132,701	\$12,098,783	\$ 8,305,855	\$ 7,479,667	\$11,423,640	\$12,168,083	\$14,511,402	\$ 8,685,259	\$ 9,235,156	\$10,444,692	\$148,999,536
20000 Licenses, Permits & Regulatory	89,974	209,466	183,823	204,944	174,035	195,257	341,760	266,198	262,508	209,064	238,461	220,399	2,595,889
30000 Fines, Forfeitures & Penalties	31,693	20,038	36,212	11,655	19,999	21,074	25,778	14,133	31,494	39,052	26,663	45,423	323,214
40000 Use of Property and Money	4,024,055	(21,373)	61,010	135,402	101,605	101,780	419,665	5,661,074	234,153	170,785	136,922	63,119	11,088,197
50000 Charges for Sales and Services	1,007,107	1,321,832	1,135,054	1,089,787	1,189,491	634,838	1,198,526	2,112,764	915,874	1,324,750	1,040,977	961,965	13,932,965
60000 Revenue from Other	1,848,760	8,567,532	2,025,073	2,198,241	1,411,495	1,519,762	8,259,078	18,379,620	12,820,805	2,269,726	1,779,034	22,640,751	83,719,897
70000 Federal Aids and Grants	6,503,651	3,949,538	4,833,355	4,484,377	4,480,461	5,032,781	3,940,525	4,465,493	5,115,264	6,885,964	5,600,454	7,642,692	62,936,555
90000 Non-Revenue Receipts	124,418	4,444	4,619	80,922	33,461	7,110	5,837	29,923	(107,264)	7,342	4,305	(86,616)	108,501
Total	\$19,745,084	\$26,452,347	\$44,411,847	\$20,304,111	\$15,916,402	\$14,992,269	\$25,614,809	\$43,097,288	\$33,784,236	\$19,391,942	\$18,061,992	\$41,932,425	\$323,704,752
General Fund Revenue	\$13,289,045	\$15,681,908	\$37,475,016	\$13,474,897	\$ 9,779,650	\$ 8,465,339	\$18,923,760	\$20,679,467	\$15,988,731	\$12,290,717	\$11,221,813	\$18,658,771	\$195,929,114
Augmenting Revenue	\$ 6,456,039	\$10,770,439	\$ 6,936,831	\$ 6,829,214	\$ 6,136,752	\$ 6,526,930	\$ 6,691,049	\$22,417,821	\$17,795,505	\$ 7,101,225	\$ 6,840,179	\$23,273,654	\$127,775,638

BEER COLA VENDING

STATE OF WYOMING
GENERAL FUND
ANALYSIS OF CHANGE IN CASH BALANCE
For Fiscal Year Ended June 30, 1979

Schedule 6

Cash Balance June 30, 1978		\$ 73,539,951
Adjustment: Prior Year Prepaid Expenses		<u>871,343</u>
Total Adjusted Cash Balance		74,411,294
Add:		
Receipts	\$166,876,560	
Transfers	163,157,706	
Change in Accounts Receivable	(7,016,849)	
Prior Year Accounts Receivable Cancelled	<u>687,335</u>	
Total Current Year Revenue		\$323,704,752
Prior Year Accounts Receivable		24,837,071
Due from Trust and Agency Fund		<u>10,000</u>
Less:		
Warrants	261,455,828	
Transfers	<u>28,392,801</u>	
Total Current Year Expenditures		<u>289,848,629</u>
Net Operating Surplus		58,703,194
Balance of Cash and Accounts Receivable June 30, 1979		133,114,488
Add:		
Due to Other Funds		721,565
Less:		
Current Year Accounts Receivable		18,507,557
Due from Trust and Agency Fund		<u>10,000</u>
Cash Balance June 30, 1979		<u><u>\$115,318,496</u></u>

STATE OF WYOMING
GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Schedule 7

Fund Balance June 30, 1978		\$81,940,052
Add:		
Excess (Deficiency) of Revenue over Expenditures	\$33,856,123	
Reserve for 1978 Appropriation Carryover	17,397,358	
Due to Permanent Land Fund	171,974	
Due to Permanent Land Income Fund	18,313	
Due to Enterprise Fund	12,214	
Due to Federal Fund	405,824	
Total Additions		51,861,806
Less:		
Accounts Receivable Cancelled	687,335	
Recording Error - NSF Check	35	
Reserve for 1978 Appropriation Carryover	2,565,662	
Reserve for 1978 Appropriation Carryover	74,744,400	
Total Deductions		77,997,432
Fund Balance June 30, 1979		<u>\$55,804,426</u>

STATE OF WYOMING

Schedule 8

GENERAL FUND

STATEMENT OF REVENUE—ESTIMATED AND ACTUAL

By Source and Agency
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
10000	Taxes	\$127,856,893	\$148,999,534	\$21,142,641	117%
20000	Licenses, Permits & Regulatory	2,167,734	2,595,889	428,155	120%
30000	Fines, Forfeitures & Penalties	270,500	323,214	52,714	119%
40000	Use of Property and Money	9,795,426	11,088,197	1,292,771	113%
50000	Charges for Sales and Services	9,125,673	11,112,642	1,986,969	122%
60000	Revenue from Other Sources	8,961,698	17,561,756	8,600,058	196%
70000	Federal Aids and Grants	4,246,254	4,161,137	(85,117)	98%
90000	Non-Revenue Receipts	0	86,745	86,745	NA
TOTAL REVENUE		<u>\$162,424,178</u>	<u>\$195,929,114</u>	<u>\$33,504,936</u>	<u>121%</u>
Agency No.	Agency				
001	Governor	\$ 0	\$ 56,601	\$ 56,601	NA
002	Secretary of State	790,500	842,567	52,067	107%
003	State Auditor	0	1,361	1,361	NA
004	State Treasurer	18,309,911	26,959,314	8,649,403	147%
005	Department of Education	25,600	28,653	3,053	112%
006	DAFC	2,971,706	2,544,023	(427,683)	86%
007	Adjutant General	14,650	21,440	6,790	146%
008	Statewide Public Defenders	0	5,820	5,820	NA
009	Aeronautics Commission	0	109	109	NA
010	Department of Agriculture	229,500	305,155	75,655	133%
011	Revenue and Taxation	123,915,000	144,017,342	20,102,342	116%
012	Board of Architects	1,600	1,879	279	117%
013	Archives, Museums and Historical	13,493	30,148	16,655	223%
014	Council on the Arts	0	461	461	NA
015	Attorney General	143,000	70,836	(72,164)	50%
016	Board of Barber Examiners	153	149	(4)	97%
020	Environmental Quality	83,630	24,752	(58,878)	30%
023	Public Service Commission	296,724	259,667	(37,057)	88%
028	Board of Podiatry	0	94	94	NA
030	Board of Chiropractic Examiners	0	36	36	NA
031	Board of Mines	2,100	3,458	1,358	165%
032	Disaster & Civil Defense	0	(15,431)	(15,431)	NA
033	Board of Cosmetology	453	457	4	101%
037	State Engineer	32,710	33,737	1,027	103%
039	State Examiner	261,100	329,484	68,384	126%
041	Fire Prevention	245,000	29,663	(215,337)	12%
042	Geological Survey	38,000	43,073	5,073	113%
044	Insurance Department	4,680,500	6,518,629	1,838,129	139%
045	Highway Department	0	24	24	NA
047	Labor and Statistics	325	391	66	120%
050	Liquor Commission	3,351,942	2,394,949	(956,993)	71%
051	Livestock Board	20,000	19,642	(358)	98%
053	DEPAD	350	4,898	4,548	1399%
057	Community Colleges	0	114,309	114,309	NA
060	Public Lands	3,585,500	6,663,836	3,078,336	186%
061	Board of CPAs	0	1,678	1,678	NA
063	Governor's Residence	0	94	94	NA
065	State Library	0	(6)	(6)	NA
066	Travel Commission	0	4	4	NA
067	University of Wyoming	3,600	988,561	984,961	27460%
070	Worker's Compensation	749,298	781,832	32,534	104%

STATE OF WYOMING
GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL (Continued)

By Source and Agency
For Fiscal Year Ended June 30, 1979

Agency No.	Agency	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
071	Health and Social Services	\$ 52,841	\$ (25,422)	\$ (78,263)	NA
072	Retirement System	403,877	455,271	51,394	113%
074	Recreation Commission	108,900	312	(108,588)	0%
076	OSHA	0	(26,821)	(26,821)	NA
078	Higher Education Council	0	41,297	41,297	NA
081	Probation and Parole	0	(19,060)	(19,060)	NA
089	Wyoming Correction Facility	0	100,429	100,429	NA
090	Children's Home	5,000	6,917	1,917	138%
091	Girls' School	17,075	26,330	9,255	154%
092	Hot Springs State Park	12,506	34,388	21,882	275%
093	Industrial Institute	109,684	56,828	(52,856)	52%
094	Pioneer Home	269,918	267,318	(2,600)	99%
095	State Hospital	806,500	1,243,265	436,765	154%
096	Training School	276,074	377,008	100,934	137%
097	Soldiers and Sailors Home	284,484	291,899	7,415	103%
098	Sanitarium	130,000	141,638	11,638	109%
099	Penitentiary	178,000	(133,072)	(311,072)	NA
101	Supreme Court	1,649	(1,022)	(2,671)	NA
104	Law Library	750	341	(409)	45%
120	Judicial District 1A	0	340	340	NA
121	Judicial District 1B	325	325	0	100%
122	Judicial District 2A	0	214	214	NA
125	Judicial District 3A	250	45	(205)	18%
126	Judicial District 4	0	350	350	NA
127	Judicial District 5A	0	750	750	NA
128	Judicial District 5B	0	170	170	NA
132	Judicial District 9A	0	165	165	NA
133	Judicial District 8	0	75	75	NA
134	Judicial District 9B	0	103	103	NA
201	Legislative Service Office	0	5,044	5,044	NA
TOTAL REVENUE		<u>\$162,424,178</u>	<u>\$195,929,114</u>	<u>\$33,504,936</u>	<u>121%</u>

**STATE OF WYOMING
AUGMENTING FUNDS**

Schedule 9

STATEMENT OF REVENUE – ESTIMATED AND ACTUAL

By Source and Agency
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
10000	Taxes	\$ 0	\$ 0	\$ 0	NA
20000	Licenses, Permits & Regulatory	2,644	0	(2,644)	0%
30000	Fines, Forfeitures & Penalties	0	0	0	NA
40000	Use of Property and Money	0	0	0	NA
50000	Charges for Sales and Services	3,111,614	2,820,323	(291,291)	91%
60000	Revenue from Other Sources	65,077,652	66,158,141	1,080,489	102%
70000	Federal Aids and Grants	79,123,327	58,775,418	(20,347,909)	74%
90000	Non-Revenue Receipts	116,482	21,756	(94,726)	19%
TOTAL REVENUE		<u>\$147,431,719</u>	<u>\$127,775,638</u>	<u>\$(19,656,081)</u>	<u>87%</u>

Agency No.	Agency	Estimated	Actual	Actual Over (Under) Estimated	Percent of Estimate
001	Governor	\$ 1,189,845	\$ 527,467	\$ (662,378)	44%
005	Department of Education	59,431,545	58,156,501	(1,275,044)	98%
006	DAFC	1,286,064	1,001,883	(284,181)	78%
007	Adjutant General	1,567,319	1,181,507	(385,812)	75%
008	Statewide Public Defenders	118,954	107,630	(11,324)	90%
009	Aeronautics Commission	7,215,461	6,613,465	(601,996)	92%
010	Department of Agriculture	74,701	23,389	(51,312)	31%
013	Revenue and Taxation	222,671	132,132	(90,539)	59%
013	Archives, Museums and Historical	3,273	2,182	(1,091)	66%
014	Council on the Arts	402,400	309,463	(92,937)	77%
015	Attorney General	1,780,531	1,221,098	(559,433)	68%
019	Office of Traffic Safety	1,066,288	888,129	(178,159)	83%
020	Environmental Quality	1,357,510	871,029	(486,481)	64%
032	Disaster & Civil Defense	2,084,493	1,100,378	(984,115)	53%
037	State Engineer	92,526	66,402	(26,124)	72%
041	Fire Prevention	53,366	20,124	(33,242)	38%
042	Geological Survey	44,562	13,406	(31,156)	30%
045	Highway Department	4,965,469	3,954,255	(1,011,214)	80%
046	Manpower Planning	10,478,844	6,496,417	(3,982,427)	62%
047	Labor and Statistics	191,204	136,415	(54,789)	71%
051	Livestock Board	1,117,423	1,380,302	262,879	123%
053	DEPAD	998,068	732,647	(265,421)	73%
054	Board of Nursing	73,441	61,941	(11,500)	84%
059	Board of Pharmacy	2,575	2,575	0	100%
060	Public Lands	240,655	216,372	(24,283)	90%
065	State Library	495,881	358,206	(137,675)	72%
066	Travel Commission	10,000	10,000	0	100%
067	University of Wyoming	13,794,692	12,361,070	(1,433,622)	90%
070	Worker's Compensation	11,040	11,039	(1)	100%
071	Health and Social Services	34,390,477	28,165,258	(6,225,219)	82%
073	Council for Children and Youth	11,296	11,449	153	101%
074	Recreation Commission	1,096,459	596,073	(500,386)	54%
076	OSHA	288,230	230,454	(57,776)	80%
080	Board of Charities & Reform	45,419	5,680	(39,739)	13%
081	Probation and Parole	0	23,038	23,038	NA
089	Wyoming Correction Facility	20,000	0	(20,000)	0%
090	Children's Home	6,000	49	(5,951)	1%
091	Girls' School	53,883	41,878	(12,005)	78%
092	Hot Springs State Park	25,946	2,889	(23,057)	11%
093	Industrial Institute	129,458	50,234	(79,224)	39%
094	Pioneer Home	45,165	9,959	(35,206)	22%
095	State Hospital	34,633	28,445	(6,188)	82%
096	Training School	172,099	124,294	(47,805)	72%
099	Penitentiary	283,595	119,505	(164,090)	NA

STATE OF WYOMING
AUGMENTING FUNDS
STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
 By Source and Agency
 For Fiscal Year Ended June 30, 1979

Agency No.	Agency	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
101	Supreme Court	\$ 174,608	\$ 112,638	\$ (61,970)	65%
120	Judicial District 1A	12,417	12,417	0	100%
121	Judicial District 1B	82,626	82,626	0	100%
122	Judicial District 2A	14,153	14,153	0	100%
123	Judicial District 2B	12,417	12,417	0	100%
124	Judicial District 3B	12,417	12,417	0	100%
125	Judicial District 3A	15,542	15,542	0	100%
126	Judicial District 4	23,183	22,904	(279)	99%
127	Judicial District 5A	17,626	17,626	0	100%
128	Judicial District 5B	12,417	25,417	13,000	205%
129	Judicial District 6	12,417	12,417	0	100%
130	Judicial District 7A	13,558	13,558	0	100%
131	Judicial District 7B	17,626	17,626	0	100%
132	Judicial District 9A	12,417	12,417	0	100%
133	Judicial District 8	12,417	12,417	0	100%
134	Judicial District 9B	12,417	12,417	0	100%
TOTAL REVENUE		<u>\$147,431,719</u>	<u>\$127,775,638</u>	<u>\$ (19,656,081)</u>	<u>87%</u>

STATE OF WYOMING
GENERAL AND AUGUMENTING FUNDS
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
 By Source and Agency
 For Fiscal Year Ended June 30, 1979

Schedule 10

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
10000	Taxes	\$127,856,893	\$148,999,534	\$21,142,641	117%
20000	Licenses, Permits & Regulatory	2,170,378	2,595,889	425,511	120%
30000	Fines, Forfeitures & Penalties	270,500	323,214	52,714	119%
40000	Use of Property and Money	9,795,426	11,088,197	1,292,771	113%
50000	Charges for Sales and Services	12,237,287	13,932,965	1,695,678	114%
60000	Revenue from Other Sources	74,039,350	83,719,897	9,680,547	113%
70000	Federal Aids and Grants	83,369,581	62,936,555	(20,433,026)	75%
90000	Non-Revenue Receipts	116,482	108,501	(7,981)	93%
TOTAL REVENUE		<u>\$309,855,897</u>	<u>\$323,704,752</u>	<u>\$13,848,855</u>	<u>104%</u>

Agency No.	Agency	Estimated	Actual	Actual Over (Under) Estimated	Percent of Estimate
001	Governor	\$ 1,189,845	\$ 584,068	\$ (605,777)	49%
002	Secretary of State	790,500	842,567	52,067	107%
003	State Auditor	0	1,361	1,361	NA
004	State Treasurer	18,309,911	26,959,314	8,649,403	147%
005	Department of Education	59,457,145	58,185,154	(1,271,991)	98%
006	DAFC	4,257,770	3,545,906	(711,864)	83%
007	Adjutant General	1,581,969	1,202,947	(379,022)	76%
008	Statewide Public Defenders	118,954	113,450	(5,504)	95%
009	Aeronautics Commission	7,215,461	6,613,574	(601,887)	92%
010	Department of Agriculture	304,201	328,544	24,343	108%
011	Revenue and Taxation	124,137,671	144,149,474	20,011,803	116%
012	Board of Architects	1,600	1,879	279	117%
013	Archives, Museums and Historical	16,766	32,330	15,564	193%
014	Council on the Arts	402,400	309,924	(92,476)	77%
015	Attorney General	1,923,531	1,291,934	(631,597)	67%
016	Board of Barber Examiners	153	149	(4)	97%
019	Office of Traffic Safety	1,066,288	888,129	(178,159)	83%
020	Environmental Quality	1,441,140	895,781	(545,359)	62%
023	Public Service Commission	296,724	259,667	(37,057)	88%
028	Board of Podiatry	0	94	94	NA
030	Board of Chiropractic Examiners	0	36	36	NA
031	Board of Mines	2,100	3,458	1,358	165%
032	Disaster & Civil Defense	2,084,493	1,084,947	(999,546)	52%
033	Board of Cosmetology	453	457	4	101%
037	State Engineer	125,236	100,139	(25,097)	80%
039	State Examiner	261,100	329,484	68,384	126%
041	Fire Prevention	298,366	49,787	(248,579)	17%
042	Geological Survey	82,562	56,479	(26,083)	68%
044	Insurance Department	4,680,500	6,518,629	1,838,129	139%
045	Highway Department	4,965,469	3,954,279	(1,011,190)	80%
046	Manpower Planning	10,478,844	6,496,417	(3,982,427)	62%
047	Labor and Statistics	191,529	136,806	(54,723)	71%
050	Liquor Commission	3,351,942	2,394,949	(956,993)	71%
051	Livestock Board	1,137,423	1,399,944	262,521	123%
053	DEPAD	998,418	737,545	(260,873)	74%
054	Board of Nursing	73,441	61,941	(11,500)	84%
057	Community Colleges	0	114,309	114,309	NA
059	Board of Pharmacy	2,575	2,575	0	100%
060	Public Lands	3,826,155	6,880,208	3,054,053	180%
061	Board of CPAs	0	1,678	1,678	NA
063	Governor's Residence	0	94	94	NA
065	State Library	495,881	358,200	(137,681)	72%
066	Travel Commission	10,000	10,004	4	100%
067	University of Wyoming	13,798,292	13,349,631	(448,661)	97%
070	Worker's Compensation	760,338	792,871	32,533	104%

STATE OF WYOMING
GENERAL AND AUGMENTING Funds
STATEMENT OF REVENUE – ESTIMATED AND ACTUAL (Continued)

By Source and Agency
For Fiscal Year Ended June 30, 1979

Agency No.	Agency	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated	Percent of Estimate
071	Health and Social Services	\$ 34,443,318	\$ 28,139,836	\$(6,303,482)	82%
072	Retirement System	403,877	455,271	51,394	113%
073	Council for Children and Youth	11,296	11,449	153	101%
074	Recreation Commission	1,205,359	596,385	(608,974)	49%
076	OSHA	288,230	203,633	(84,597)	71%
078	Higher Education Council	0	41,297	41,297	NA
080	Board of Charities & Reform	45,419	5,680	(39,739)	13%
081	Probation and Parole	0	3,978	3,978	NA
089	Wyoming Correction Facility	20,000	100,429	80,429	502%
090	Children's Home	11,000	6,966	(4,034)	63%
091	Girls' School	70,958	68,208	(2,750)	96%
092	Hot Springs State Park	38,452	37,277	(1,175)	97%
093	Industrial Institute	239,142	107,062	(132,080)	45%
094	Pioneer Home	315,083	277,277	(37,806)	88%
095	State Hospital	841,133	1,271,710	430,577	151%
096	Training School	448,173	501,302	53,129	112%
097	Soldiers and Sailors Home	284,484	291,899	7,415	103%
098	Sanitarium	130,000	141,638	11,638	109%
099	Penitentiary	461,595	(13,567)	(475,162)	NA
101	Supreme Court	176,257	111,616	(64,641)	63%
104	Law Library	750	341	(409)	45%
120	Judicial District 1A	12,417	12,757	340	103%
121	Judicial District 1B	82,951	82,951	0	100%
122	Judicial District 2A	14,153	14,367	214	102%
123	Judicial District 2B	12,417	12,417	0	100%
124	Judicial District 3B	12,417	12,417	0	100%
125	Judicial District 3A	15,792	15,587	(205)	99%
126	Judicial District 4	23,183	23,254	71	100%
127	Judicial District 5A	17,626	18,376	750	104%
128	Judicial District 5B	12,417	25,587	13,170	206%
129	Judicial District 6	12,417	12,417	0	100%
130	Judicial District 7A	13,558	13,558	0	100%
131	Judicial District 7B	17,626	17,626	0	100%
132	Judicial District 9A	12,417	12,582	165	101%
133	Judicial District 8	12,417	12,492	75	101%
134	Judicial District 9B	12,417	12,520	103	101%
201	Legislative Service Office	0	5,044	5,044	NA
TOTAL REVENUE		<u>\$309,855,897</u>	<u>\$323,704,752</u>	<u>\$13,848,855</u>	<u>104%</u>

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL
1978-80 APPROPRIATION STATUS
JUNE 30, 1979

Schedule 11

Agency No.	Agency	Appropriations Prior Years	Appropriations 1978-80	Special Appropriations 1978-80	Adjustments to Appropriations	Total Appropriations 1978-80	Expended FY1979	Appropriation Balance
001	Governor	\$ 453,876	\$ 13,132,441	\$ 4,000,000	\$ 0	\$ 17,586,317	\$ 7,492,192	\$ 10,094,125
002	Secretary of State	16,413	803,636	15,000	0	835,049	360,355	474,694
003	State Auditor	355,117	8,516,109	660,000	0	9,531,226	1,457,947	8,073,279
004	State Treasurer	6,010,802	13,168,804	41,613,591	(29,113,591)	31,679,606	13,086,295	18,593,311
005	Department of Education	67,463	4,213,804	26,750,000	0	31,031,267	5,615,274	25,415,993
006	DAFC	1,045,004	14,459,789	6,207,300	0	21,712,093	9,382,848	12,329,245
007	Adjutant General	316,846	1,881,425	560,000	0	2,758,271	1,027,371	1,730,900
008	Statewide Public Defender	0	1,186,025	0	0	1,186,025	515,124	670,901
009	Aeronautics Commission	87,876	1,919,511	0	0	2,007,387	551,439	1,455,948
010	Department of Agriculture	128,729	5,163,706	1,425,550	0	6,717,985	2,467,845	4,250,140
011	Revenue and Taxation	204,442	12,417,066	0	0	12,621,508	5,727,820	6,893,688
013	Archives, Museums and Historical	81,134	1,764,240	0	0	1,845,374	840,134	1,005,240
014	Council on the Arts	15	125,143	0	0	125,158	57,179	67,979
015	Attorney General	212,185	4,730,255	1,000,000	0	5,942,440	2,039,391	3,903,049
019	Office of Traffic Safety	0	52,475	0	0	52,475	26,238	26,237
020	Environmental Quality	64,533	3,824,954	0	0	3,889,487	1,626,381	2,263,106
022	Industrial Siting Administration	510	422,879	0	0	423,389	119,757	303,632
023	Public Service Commission	11,978	570,325	0	0	582,303	261,199	321,104
031	Board of Mines	0	317,167	0	0	317,167	146,049	171,118
032	Disaster & Civil Defense	497	138,395	27,194	0	166,086	45,669	120,417
037	State Engineer	226,210	4,169,999	0	0	4,396,209	1,430,361	2,965,848
039	State Examiner	15,122	1,811,825	552,626	0	2,379,573	922,451	1,457,122
041	Fire Prevention	1,684	712,401	0	0	714,085	319,723	394,362
042	Geological Survey	17,359	781,961	0	0	799,320	353,026	446,294
044	Insurance Department	306,330	1,182,608	0	0	1,488,938	495,464	993,474
045	Highway Department	70,630	2,407,283	79,072	0	2,556,985	883,378	1,673,607
046	Manpower Planning	0	1	0	0	1	0	1
047	Labor and Statistics	6,672	654,313	0	0	660,985	314,169	346,816
051	Livestock Board	11,893	1,894,151	0	0	1,906,044	318,632	1,587,412
053	DEPAD	67,883	1,270,372	0	0	1,338,255	595,489	742,766
054	Board of Nursing	4,619	30,550	0	0	35,169	18,533	16,636
057	Community Colleges	7,884	28,668,879	0	0	28,676,763	13,567,813	15,108,950
059	Board of Pharmacy	0	86,842	0	0	86,842	42,898	43,944
060	Public Lands	45,672	1,938,164	4,000,000	0	5,983,836	4,760,608	1,223,228
063	Governor's Residence	1,297	210,463	0	0	211,760	84,962	126,798
065	State Library	3,336	670,361	0	0	673,697	348,586	325,111
066	Travel Commission	93,562	1,653,985	0	0	1,747,547	747,735	999,812
067	University of Wyoming	3,680,306	70,242,741	27,144,099	0	101,067,146	34,398,100	66,669,046
069	WICHE	0	3,177,400	0	0	3,177,400	1,419,510	1,757,890
070	Worker's Compensation	45,198	1,892,212	0	0	1,937,410	894,608	1,042,802

STATE OF WYOMING
GENERAL FUND APPROPRIATION CONTROL (Continued)
1978-80 APPROPRIATION STATUS
JUNE 30, 1979

Agency No.	Agency	Appropriations Prior Years	Appropriations 1978-80	Special Appropriations 1978-80	Adjustments to Appropriations	Total Appropriations 1978-80	Expended FY1979	Appropriation Balance
071	Health and Social Services	\$ 867,832	\$ 47,538,268	\$ 0	\$ (606,480)	\$ 47,799,620	\$ 17,824,77	\$ 29,975,143
072	Retirement System	35,498	1,262,897	1,300,000	0	2,598,395	1,264,998	1,333,397
073	Council for Children and Youth	1,786	73,488	0	0	75,274	29,472	45,802
074	Recreation Commission	391,645	2,650,922	420,101	0	3,462,668	1,338,669	2,123,999
076	OSHA	8,601	530,443	0	0	539,044	210,186	328,858
080	Board of Charities and Reform	77,672	1,381,396	66,162	0	1,525,230	624,559	900,671
081	Probation and Parole	6,855	1,416,197	0	0	1,423,052	666,384	756,668
089	Wyoming Correction Facility	0	732,869	52,000	0	784,869	369,171	415,698
090	Children's Home	23,853	1,970,481	0	0	1,994,334	934,958	1,059,376
091	Girls' School	15,984	1,643,075	0	0	1,659,059	769,367	889,692
092	Hot Springs State Park	27,099	754,315	0	0	781,414	343,887	437,527
093	Industrial Institute	114,453	2,495,807	386,288	0	2,996,548	1,171,239	1,825,309
094	Pioneer Home	24,529	1,636,825	0	0	1,661,354	747,469	913,885
095	State Hospital	229,712	15,135,611	0	0	15,365,323	6,406,608	8,958,715
096	Training School	36,152	14,171,759	174,823	0	14,715,734	6,455,535	8,260,199
097	Soldiers and Sailors Home	58,643	1,363,038	350,000	0	1,771,681	556,232	1,215,449
098	Sanitarium	38,845	1,561,352	0	0	1,600,197	750,824	849,373
099	Penitentiary	961,790	7,149,079	0	0	8,110,869	3,551,619	4,559,250
101	Supreme Court	9,408	1,384,753	0	0	1,394,161	594,892	799,269
103	Judicial Supervisory Commission	0	5,958	0	0	5,958	545	5,413
104	Law Library	0	155,646	0	0	155,646	75,285	80,361
120	Judicial District 1A	7,001	150,207	0	0	157,208	66,096	91,112
121	Judicial District 1B	3,157	356,096	0	(108,031)	251,222	145,209	106,013
122	Judicial District 2A	0	165,568	0	0	165,568	65,617	99,951
123	Judicial District 2B	1,987	180,126	0	0	182,113	55,164	126,949
124	Judicial District 3B	0	150,317	0	0	150,317	59,899	90,418
125	Judicial District 3A	0	184,616	0	0	184,616	68,106	116,510
126	Judicial District 4	1,498	182,673	0	0	184,171	79,254	104,917
127	Judicial District 5A	0	186,539	0	0	186,539	79,252	107,287
128	Judicial District 5B	0	159,878	0	0	159,878	51,799	108,079
129	Judicial District 6	0	171,596	0	0	171,596	70,764	100,832
130	Judicial District 7A	0	132,417	0	0	132,417	59,533	72,884
131	Judicial District 7B	0	169,770	0	0	169,770	76,076	93,694
132	Judicial District 8	5,463	163,466	0	0	168,929	70,961	97,968
133	Judicial District 9A	575	164,777	0	0	165,352	61,600	103,752
134	Judicial District 9B	0	175,746	0	0	175,746	73,952	101,794
201	Legislative Service Office	775,637	0	3,351,960	(548,560)	3,579,037	1,540,780	2,038,257
Total		\$17,721,752	\$319,972,631	\$120,135,766	\$ (30,376,662)	\$427,453,487	\$162,072,991	\$265,380,496

STATE OF WYOMING

Schedule 12

GENERAL FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1979

Agency No.	Agency	Reserve for Encumbrances Prior Years	Augmenting Revenue Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit to Fund Balance	Appropriation 1979	Augmenting Revenue 1979	Expenditures 1979	Encumbrances 1979	Unencumbered Balance 1979
001	Governor	\$ 453,876	\$ 70,946	\$ 463,406	\$ 9,329	\$ 52,087	\$ 9,884,079	\$ 456,521	\$ 7,556,253	\$ 673,264	\$ 2,111,083
002	Secretary of State	16,413	0	15,748	0	665	407,474	0	344,607	3,248	59,619
003	State Auditor	355,117	0	193,727	83,550	77,840	1,906,592	0	1,264,220	197,109	445,263
004	State Treasurer	6,010,802	0	6,007,791	2,656	355	7,320,265	0	7,078,504	0	241,761
005	Department of Education	67,463	3,422,436	3,465,297	17,688	6,914	28,639,979	54,734,066	60,306,479	550,000	22,517,566
006	DAFC	1,045,004	77,273	557,641	518,778	45,858	13,092,048	924,611	9,827,091	3,451,953	737,615
007	Adjutant General	316,846	413,159	662,492	64,103	3,410	1,460,515	768,348	1,546,386	552,625	129,852
008	Statewide Public Defenders	0	0	0	0	0	583,815	107,630	622,754	6,737	61,954
009	Aeronautics Commission	87,876	215,461	302,863	0	474	949,022	6,398,004	6,862,041	2,594	482,391
010	Department of Agriculture	128,729	23,389	139,815	0	12,303	2,977,440	0	2,351,419	0	626,021
011	Revenue and Taxation	204,442	11,192	116,645	87,321	11,668	6,013,071	120,940	5,743,307	0	390,704
013	Archives, Museums and Historical	81,134	1,522	69,816	4,000	8,840	863,013	661	772,501	6,235	84,938
014	Council on the Arts	15	0	15	0	0	62,000	309,463	366,627	0	4,836
015	Attorney General	212,185	129,848	275,719	0	66,314	2,286,995	1,091,249	2,984,769	92,249	301,226
019	Office of Traffic Safety	0	0	0	0	0	26,238	888,129	914,367	0	0
020	Environmental Quality	64,533	107,353	161,435	0	10,451	1,780,445	763,676	2,335,975	46,500	161,646
022	Industrial Siting Administration	510	0	402	0	108	207,811	0	119,355	800	87,656
023	Public Service Commission	11,978	0	11,693	0	285	281,988	0	249,506	861	31,621
031	Board of Mines	0	0	0	0	0	158,583	0	146,048	0	12,535
032	Disaster & Civil Defense	497	30,224	30,551	0	170	59,664	1,070,154	1,115,496	0	14,322
037	State Engineer	226,210	11,063	144,675	15,047	77,551	1,887,545	55,340	1,352,089	42,976	547,820
038	State Examiner	15,122	0	11,560	0	3,562	1,027,342	0	910,891	0	116,451
041	Fire Prevention	1,684	15,882	17,516	0	50	335,272	4,241	322,330	0	17,183
042	Geological Survey	17,359	4,112	21,101	0	370	353,185	9,293	345,330	7,320	9,828
044	Insurance Department	6,330	0	5,495	0	835	604,935	0	489,969	11,248	103,718
045	Highway Department	70,631	1,138,664	1,209,295	0	0	1,167,145	2,815,592	3,628,339	0	354,398
046	Manpower Planning	0	3,240,413	3,240,413	0	0	0	3,256,002	3,256,002	0	0
047	Labor and Statistics	6,672	30,153	36,717	108	0	323,982	106,263	413,868	1,571	14,806
051	Livestock Board	11,893	0	7,073	0	4,820	710,535	1,380,302	1,691,861	0	398,976
053	DEPAD	67,883	276,133	330,413	0	13,603	614,349	456,512	997,721	11,524	61,616
054	Board of Nursing	4,619	794	5,124	0	289	15,275	61,147	75,350	0	1,072
057	Community Colleges	7,884	0	7,758	0	126	13,579,958	0	13,560,055	0	19,903
059	Board of Pharmacy	0	0	0	0	0	42,993	2,575	45,473	0	95
060	Public Lands	45,672	0	32,048	12,608	1,016	4,948,498	216,371	4,944,931	1,391	218,547
063	Governor's Residence	1,297	0	1,285	0	12	103,158	0	83,677	3,770	15,711
065	State Library	3,336	81,585	84,700	0	221	357,112	276,621	622,092	11,348	293
066	Travel Commission	93,562	0	93,562	0	0	786,336	10,000	664,173	4,273	127,890
067	University of Wyoming	3,680,306	1,434,974	3,565,570	1,153,570	396,140	61,737,585	10,926,095	43,193,599	0	29,470,081
069	WICHE	0	0	0	0	0	1,579,900	0	1,419,510	0	160,390
070	Worker's Compensation	45,198	0	40,110	0	5,088	1,024,560	11,040	865,538	11,180	158,882

STATE OF WYOMING
GENERAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)
For Fiscal Year Ended June 30, 1979

Agency No.	Agency	Reserve for Encumbrances Prior Years	Augmenting Revenue Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit to Fund Balance	Appropriation 1979	Augmenting Revenue 1979	Expenditures 1979	Encumbrances 1979	Unencumbered Balance 1979
071	Health and Social Services	\$ 867,832	\$ 3,191,249	\$ 3,803,603	\$ 18,932	\$ 236,546	\$ 20,114,237	\$ 24,974,010	\$ 42,186,133	\$1,229,387	\$ 1,672,727
072	Retirement System	35,498	0	35,498	0	0	1,396,685	0	1,229,501	0	167,184
073	Council for Children and Youth	1,786	0	1,296	0	490	35,834	11,449	39,625	0	7,658
074	Recreation Commission	391,645	200,962	414,061	0	178,546	1,350,673	395,110	1,520,680	38,918	186,185
074	OSHA	8,601	10,878	18,905	0	574	248,847	219,577	421,736	1,691	44,997
080	Board of Charities & Reform	77,672	295	53,161	9,803	15,003	709,513	5,386	577,079	106,698	31,122
081	Probation and Parole	6,855	0	0	0	6,855	718,613	23,038	689,422	0	52,229
089	Wyoming Correction Facility	0	0	0	0	0	390,276	0	369,171	0	21,105
090	Children's Home	23,853	0	22,394	0	1,459	974,356	50	912,614	1,278	60,514
091	Girls' School	15,984	5,018	20,986	0	16	815,403	36,859	790,258	0	62,004
092	Hot Springs State Park	27,098	2,890	20,443	5,862	3,683	362,101	0	326,334	2,447	33,320
093	Industrial Institute	114,453	10,352	60,756	61,937	2,112	1,245,230	39,882	1,160,717	7,157	117,238
094	Pioneer Home	24,529	9,742	33,490	0	781	813,668	216	723,937	0	89,947
095	State Hospital	229,712	14,744	221,607	11,330	11,519	7,268,713	13,700	6,213,445	106,670	962,298
096	Training School	369,152	11,921	256,352	123,758	963	7,121,473	1,2,372	6,323,476	24,687	885,682
097	Soldiers and Sailors Home	58,643	0	39,015	17,462	2,166	677,520	0	517,217	27,327	132,976
098	Sanitarium	38,845	0	31,425	7,420	0	788,591	0	719,399	0	69,192
099	Penitentiary	961,790	81,934	700,611	330,400	12,713	3,387,254	37,571	2,970,512	0	454,313
101	Supreme Court	9,408	29,527	38,134	0	801	674,462	83,113	669,398	1,139	87,038
103	Judicial Supervisory Commission	0	0	0	0	0	2,978	0	545	0	2,433
104	Law Library	0	0	0	0	0	84,540	0	75,285	0	9,255
120	Judicial District 1A	7,001	0	5,312	0	1,689	75,105	12,417	73,201	0	14,321
121	Judicial District 1B	3,157	0	3,157	0	0	157,519	82,626	224,678	0	15,467
122	Judicial District 2A	0	0	0	0	0	82,785	14,153	79,770	0	17,168
123	Judicial District 2B	1,987	0	853	0	1,134	92,025	12,417	66,728	0	37,714
124	Judicial District 3B	0	0	0	0	0	76,043	12,417	72,316	0	16,144
125	Judicial District 3A	0	0	0	0	0	92,767	15,542	83,648	0	24,661
126	Judicial District 4	1,498	0	1,230	0	268	93,651	22,904	100,929	0	15,626
127	Judicial District 5A	0	0	0	0	0	94,747	17,626	96,878	0	15,495
128	Judicial District 5B	0	0	0	0	0	81,024	25,417	77,216	0	29,225
129	Judicial District 6	0	0	0	0	0	86,395	12,417	83,181	0	15,631
130	Judicial District 7A	0	0	0	0	0	66,460	13,558	73,091	0	6,927
131	Judicial District 7B	0	0	0	0	0	85,261	17,626	93,702	0	9,185
132	Judicial District 9A	5,463	0	5,155	0	308	83,700	12,417	78,223	0	17,894
133	Judicial District 8	575	0	484	0	91	86,041	12,417	73,533	0	24,925
134	Judicial District 9B	0	0	0	0	0	82,761	12,417	86,369	0	8,809
201	Legislative Service Office	775,637	0	599,727	10,000	165,910	2,728,400	0	941,053	1,787,347	0
TOTAL		\$17,421,752	\$14,306,088	\$27,717,126	\$2,565,662	\$1,445,052	\$223,406,353	\$113,469,550	\$262,131,503	\$9,025,522	\$65,718,878

STATE OF WYOMING
GENERAL FUND
EXPENDITURE SUMMARY AND PERCENT CHANGE
BY FUNCTIONAL CATEGORY
Fiscal Year 1975 through Fiscal Year 1979

Schedule 13

Functional Governmental Unit	Fiscal Year 1975	Fiscal Year 1976	Fiscal Year 1977	Fiscal Year 1978	Fiscal Year 1979
General Government	\$11,678,051 34%	\$ 20,597,487 76%	\$ 23,055,742 12%	\$ 47,521,438 106%	\$ 42,958,942 (10%)
Education, Libraries and Museums	30,838,710 (6%)	54,465,720 77%	45,442,199 (17%)	50,991,092 12%	56,246,596 10%
Hospitals, Health and Social Services	16,934,298 14%	23,431,056 38%	26,796,605 14%	29,355,610 10%	33,705,575 15%
Manpower Services	180,412 (19%)	309,296 71%	837,250 171%	1,007,968 20%	1,208,777 20%
Correction and Law Enforcement	3,289,105 22%	3,949,061 20%	5,621,271 42%	5,143,675 (8%)	6,527,780 27%
Safety and Regulation	3,562,836 25%	3,503,276 (2%)	4,174,630 19%	4,886,462 17%	4,596,669 (6%)
Resource and Recreation	5,332,171 21%	7,386,768 39%	7,583,900 3%	7,599,183 0%	12,037,620 58%
Transportation	633,473 90%	1,171,242 85%	725,840 (38%)	2,084,397 187%	1,434,817 (31%)
Professional and Commercial Licensing	29,836 216%	32,442 9%	49,221 52%	57,595 17%	61,431 7%
Judicial	1,056,140 9%	1,235,863 17%	1,280,500 4%	1,697,820 33%	1,754,004 3%
Legislative	950,000 (10%)	963,562 1%	1,318,972 37%	1,823,775 38%	1,540,780 (16%)
TOTAL	<u>\$74,485,032</u> 8%	<u>\$117,045,773</u> 57%	<u>\$116,886,130</u> 0%	<u>\$152,169,015</u> 30%	<u>\$162,072,991</u> 7%

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY
Fiscal Year 1975 through Fiscal Year 1979

Schedule 14

No.	Agency	Fiscal Year 1975	Fiscal Year 1976	Fiscal Year 1977	Fiscal Year 1978	Fiscal Year 1979
GENERAL GOVERNMENT						
001	Governor	\$ 374,579	\$ 1,600,435	\$ 2,746,035	\$ 3,525,320	\$ 7,492,192
002	Secretary of State	177,871	197,426	333,825	320,381	360,355
003	State Auditor	120,130	1,762,007	1,195,669	1,137,690	1,457,947
004	State Treasurer	912,379	2,482,906	2,748,345	27,671,888	13,086,295
005	DAFC	5,093,013	7,960,547	8,285,804	6,116,261	9,382,848
008	Statewide Public Defenders	0	0	0	0	515,124
011	Revenue and Taxation	3,322,055	4,029,283	4,597,966	5,452,319	5,727,820
015	Attorney General	994,173	1,335,611	1,624,359	1,647,739	2,039,391
026	State Federal Relations	3,828	0	0	0	0
039	State Examiner	393,755	513,996	568,872	622,489	922,451
063	Governor's Residence	131,823	567,129	255,552	96,475	84,962
072	Retirement System	50,553	32,636	419,588	376,232	1,264,998
080	Board of Charities & Reform	103,892	115,491	279,727	554,635	624,559
	Total	\$11,678,051	\$ 20,597,487	\$ 23,055,742	\$ 47,521,438	\$ 42,958,942
EDUCATION, LIBRARIES AND MUSEUMS						
005	Department of Education	\$ 6,465,557	\$ 20,089,070	\$ 6,484,803	\$ 5,243,830	\$ 5,615,274
013	Archives, Museums and Historical	684,987	629,339	670,005	747,491	840,134
014	Council on the Arts	16,608	27,139	49,639	42,192	57,179
057	Community Colleges	4,865,476	7,948,545	9,079,040	11,323,589	13,567,813
065	State Library	143,185	200,655	172,782	314,460	348,586
067	University of Wyoming	18,127,564	24,970,429	28,214,446	31,945,525	34,398,100
069	WICHE	478,011	564,787	715,010	1,355,518	1,419,510
078	Higher Education Council	57,322	35,756	56,474	18,487	0
	Total	\$30,838,710	\$ 54,465,720	\$ 45,442,199	\$ 50,991,092	\$ 56,246,596
HOSPITALS, HEALTH & SOCIAL SERVICES						
071	Health and Social Services	\$ 5,652,843	\$ 9,661,305	\$ 13,121,765	\$ 14,193,796	\$ 17,824,477
073	Council for Children and Youth	23,488	25,253	24,032	29,472	29,472
090	Children's Home	604,249	830,720	800,994	880,155	934,958
094	Pioneer Home	517,630	597,194	640,909	695,944	747,469
095	State Hospital	5,230,386	5,899,582	5,619,847	6,223,083	6,406,608
096	Training School	3,972,804	5,316,761	5,412,666	6,166,632	6,455,535
097	Soldiers and Sailors Home	429,948	528,616	512,942	554,053	556,232
098	Sanitarium	502,950	571,625	663,450	614,802	750,824
	Total	\$16,934,298	\$ 23,431,056	\$ 26,796,605	\$ 29,355,610	\$ 33,705,575
MANPOWER SERVICES						
036	Employment Security Commission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
046	Manpower Planning	0	0	0	0	0
047	Labor and Statistics	180,412	228,151	258,548	292,945	314,169
070	Worker's Compensation	0	81,145	578,702	715,023	894,608
	Total	\$ 180,412	\$ 309,296	\$ 837,250	\$ 1,007,968	\$ 1,208,777

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY (Continued)
Fiscal Year 1975 through Fiscal Year 1979

No.	Agency	Fiscal Year 1975	Fiscal Year 1976	Fiscal Year 1977	Fiscal Year 1978	Fiscal Year 1979
CORRECTION AND LAW ENFORCEMENT						
027	Criminal Administration	\$ 123,924	\$ 105,610	\$ 159,688	\$ 136,536	\$ 0
081	Probation and Parole	297,772	358,152	500,809	562,216	666,384
089	Wyoming Correction Facility	0	0	0	0	369,171
091	Girls' School	480,932	555,488	610,999	660,075	769,367
093	Industrial Institute	718,377	790,123	1,003,415	1,048,800	1,171,239
099	Penitentiary	<u>1,668,100</u>	<u>2,139,688</u>	<u>3,346,360</u>	<u>2,736,048</u>	<u>3,551,619</u>
	Total	<u>\$ 3,289,105</u>	<u>\$ 3,949,061</u>	<u>\$ 5,621,271</u>	<u>\$ 5,143,675</u>	<u>\$ 6,527,780</u>
SAFETY AND REGULATION						
007	Adjutant General	\$ 977,726	\$ 565,186	\$ 957,024	\$ 923,135	\$ 1,027,371
019	Office of Traffic Safety	25,700	20,631	7,992	41,871	26,238
020	Environmental Quality	867,756	852,904	1,163,827	1,507,291	1,626,381
022	Industrial Siting Administration	0	0	130,196	143,060	119,757
023	Public Service Commission	203,242	217,887	40,447	181,733	261,199
031	Board of Mines	88,966	110,499	126,356	141,864	146,049
032	Disaster & Civil Defense	41,240	47,463	49,079	49,983	45,669
041	Fire Prevention	109,710	183,027	220,131	251,036	319,723
044	Insurance Department	351,004	408,736	412,682	443,304	495,464
050	Liquor Commission	347,886	339,867	691	0	0
051	Livestock Board	376,480	545,097	902,843	988,670	318,632
076	OSHA	<u>173,126</u>	<u>211,979</u>	<u>163,362</u>	<u>214,515</u>	<u>210,186</u>
	Total	<u>\$ 3,562,836</u>	<u>\$ 3,503,276</u>	<u>\$ 4,174,630</u>	<u>\$ 4,886,462</u>	<u>\$ 4,596,669</u>
RESOURCE AND RECREATION						
010	Department of Agriculture	\$ 1,494,353	\$ 1,641,853	\$ 2,141,035	\$ 2,028,348	\$ 2,467,845
037	State Engineer	1,040,037	1,097,122	1,433,023	1,477,345	1,430,361
038	Pari-Mutuel Commission	0	0	0	0	0
040	Game and Fish Commission	0	0	0	0	0
042	Geological Survey	247,960	1,008,523	420,189	349,471	353,026
053	DEPAD	457,600	549,962	534,929	584,209	595,489
055	Oil and Gas Conservation Commission	0	0	0	0	0
060	Public Lands	382,245	681,814	898,139	873,127	4,760,608
066	Travel Commission	764,886	842,171	620,446	695,752	747,735
074	Recreation Commission	699,209	1,033,550	1,268,870	1,251,213	1,338,669
092	Hot Springs State Park	<u>245,881</u>	<u>531,773</u>	<u>267,269</u>	<u>339,718</u>	<u>343,887</u>
	Total	<u>\$ 5,332,171</u>	<u>\$ 7,386,768</u>	<u>\$ 7,583,900</u>	<u>\$ 7,599,183</u>	<u>\$ 12,037,620</u>
TRANSPORTATION						
009	Aeronautics Commission	\$ 325,860	\$ 382,343	\$ 585,441	\$ 582,850	\$ 551,439
045	Highway Department	<u>307,613</u>	<u>788,899</u>	<u>140,399</u>	<u>1,501,547</u>	<u>883,378</u>
	Total	<u>\$ 633,473</u>	<u>\$ 1,171,242</u>	<u>\$ 725,840</u>	<u>\$ 2,084,397</u>	<u>\$ 1,434,817</u>

STATE OF WYOMING
GENERAL FUND EXPENDITURES
BY AGENCY AND FUNCTIONAL CATEGORY (Continued)
Fiscal Year 1975 through Fiscal Year 1979

No.	Agency	Fiscal Year 1975	Fiscal Year 1976	Fiscal Year 1977	Fiscal Year 1978	Fiscal Year 1979
PROFESSIONAL AND COMMERCIAL LICENSING						
012	Board of Architects	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
016	Barber Examiners Board	0	0	0	0	0
028	Board of Podiatry	0	0	0	0	0
030	Board of Chiropractic Examiners	0	0	0	0	0
033	Board of Cosmetology	0	0	0	0	0
034	Board of Dental Examiners	0	0	0	0	0
035	Board of Embalming	0	0	0	0	0
052	Board of Medical Examiners	0	0	0	0	0
054	Board of Nursing	10,750	12,000	15,104	20,300	18,533
056	Board of Examiners in Optometry	0	0	0	0	0
058	Board of Speech Pathology & Audiology	0	0	0	0	0
059	Board of Pharmacy	19,086	20,442	34,117	37,295	42,898
061	Board of CPAs	0	0	0	0	0
062	Board of Physical Therapy	0	0	0	0	0
064	Board of Hearing Aid Specialists	0	0	0	0	0
068	Board of Psychologist Examiners	0	0	0	0	0
079	Board of Nursing Home Administrators	0	0	0	0	0
	Total	\$ 29,836	\$ 32,442	\$ 49,221	\$ 57,595	\$ 61,431
JUDICIAL						
101	Supreme Court	\$ 343,425	\$ 383,026	\$ 426,175	\$ 535,878	\$ 594,892
103	Judicial Supervisory Commission	2,818	1,916	41	25	545
104	Law Library	11,333	41,932	47,977	59,639	75,285
120	Judicial District 1A	48,049	55,975	56,655	58,381	66,096
121	Judicial District 1B	63,312	69,216	71,364	178,417	145,209
122	Judicial District 2A	51,278	60,989	59,341	64,820	65,617
123	Judicial District 2B	44,013	49,414	52,563	56,066	55,164
124	Judicial District 3B	50,863	57,697	56,857	59,936	59,899
125	Judicial District 3A	63,741	76,116	69,629	74,106	68,106
126	Judicial District 4	54,094	60,637	63,575	62,470	79,254
127	Judicial District 5A	64,509	74,488	73,340	78,139	79,252
128	Judicial District 5B	50,522	57,740	59,513	67,115	51,799
129	Judicial District 6	50,888	59,732	56,778	71,432	70,764
130	Judicial District 7A	42,905	52,914	53,277	54,156	59,533
131	Judicial District 7B	61,002	67,438	70,117	72,610	76,076
132	Judicial District 9A	53,388	66,633	58,006	68,992	70,961
133	Judicial District 8	0	0	2,646	66,475	61,600
134	Judicial District 9B	0	0	2,646	69,163	73,952
	Total	\$ 1,056,140	\$ 1,235,863	\$ 1,280,500	\$ 1,697,820	\$ 1,754,004
LEGISLATIVE						
201	Legislative Service Office	\$ 950,000	\$ 963,562	\$ 1,318,972	\$ 1,823,775	\$ 1,540,780
	Total	\$ 950,000	\$ 963,562	\$ 1,318,972	\$ 1,823,775	\$ 1,540,780
	GRAND TOTAL	\$74,485,032	\$117,045,773	\$116,886,130	\$152,169,015	\$162,072,991

STATE OF WYOMING

Schedule 15

GENERAL FUND
BALANCE SHEET

June 30, 1979

ASSETS:

Cash	\$ 45,392
Petty Cash	115,318,496
Accounts Receivable ⁽¹⁾	18,507,557
Due from Trust and Agency Fund	<u>10,000</u>
Total Assets	<u>\$133,881,445</u>

LIABILITIES, RESERVES AND FUND BALANCE:

Due to Treasurer	\$ 45,392
Due to Federal Fund	689,016
Due to Trust and Agency Fund	12,500
Due to Permanent Land Income Fund	20,049
Reserve for 1978 Appropriation Carryover	2,565,662
Reserve for 1979 Appropriation Carryover	74,744,400
Fund Balance ⁽²⁾	<u>55,804,426</u>
Total Liabilities, Reserves and Fund Balance	<u>\$133,881,445</u>

(1) August 10, 1979, Attorney General Letter of Advice W.S. 39-6-306(d), established that the General Fund appropriation for Capital Facilities construction would be repaid using revenue generated by the 1½ percent mineral severance tax. The 1979 Legislature repealed W.S. 39-6-306(d) which cancels \$16,440,576, of uncollected repayment (accounts receivable). This cancellation will decrease the fund balance (2), by an equal amount to \$39,363,850.

THE EARMARKED REVENUE FUND

Consisting of 48 accounts, utilized by some 37 different agencies, the Earmarked Revenue Fund was established by law to be used "to account for state revenue which is specifically dedicated by law, whether earmarked or restricted to defray the cost of a particular governmental unit, activity, or function of State government, and to account for proceeds from bond issues, except as otherwise provided by this act."

The Earmarked Revenue Fund consists largely of accounts used by professional and commercial licensing boards. In fact, of the 37 agencies using the fund, twenty are either boards or commissions, which are by nature, licensing or examining entities.

The largest individual account within the fund is the Employment Security Commission Account, which was created by Section 27-3-115 of Wyoming Statutes. The Statute provides that the revenue going into the account shall be used solely for the proper and efficient administration of the Wyoming Employment Security law. This law, of course, is designed to promote employment security by increasing opportunities for placement through the maintenance of a system of public employment offices, and to provide through the accumulation of reserves for the payment of compensation to individuals with respect to their unemployment. This account reflected revenue from the Federal Government of \$11,220,936, or 23% of total fund revenue of \$49,059,999.

Another account which receives considerable revenue is the Capital Facilities Revenue Account. The account was originally created by Wyoming Statute 39-6-306. The monies are administered by the Capitol Building Commission and are used to plan, design, maintain, repair, operate, lease, manage, equip and finance permanent capital facilities for the governmental operations of the State. This year this account received revenue of \$8,606,788 or 18% of total fund revenue.

Created by Section 11-23-101 of the Wyoming Statutes, the Livestock Inspection account receives revenue generated as a result of a special tax levied on all cattle, horse, and mule assessments in each county. This mill levy is restricted to six mills, and the revenue generated is used by the Livestock Board to support the activities of the Wyoming Stock Growers Association, as its representative for enforcement of the brand inspection act. The Association maintains brand inspections at all market auctions within the State, as well as herds sold at private treaty.

Another account within the Fund is the Oil and Gas Commission Administration account, which was created by Section 30-5-116 of Wyoming Statutes. The law provides that up to two-fifths (2/5) of one (1) mill is to be levied and assessed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Wyoming

where produced. All monies collected are used exclusively to pay the costs and expenses incurred in connection with the administration and enforcement of the Oil and Gas Act (Sections 30-5-101 to 30-5-126).

Severance taxes on coal, trona, and uranium are the predominate sources of revenue to the fund amounting to \$19,166,960, or 39% of total revenues while the Federal mineral royalties received account for \$9,079,839, or 19% of total fund revenue. These funds are used for statewide capital construction and other impact assistance.

STATE OF WYOMING
THE EARMARKED REVENUE FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Schedule 16

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
11000	Property Tax	\$ 0	\$ 512,157	\$ 512,157
12000	Sales and Use Tax	838,729	765,286	(73,443)
13001	Severance Tax - Coal	18,134,373	16,463,938	(1,670,435)
13002	Oil and Gas Conservation Tax	90,500	306,956	216,456
13003	Severance Tax - Trona	1,565,831	1,179,902	(385,929)
13004	Severance Tax - Uranium	996,736	1,523,120	526,384
19001	Pari-Mutuel 12 Wager Tax	14,500	8,634	(5,866)
20000	License, Permit and Regulatory	323,549	394,876	71,327
30000	Fines, Forfeitures and Penalties	2,926	275	(2,651)
41007	Federal Mineral Royalty	7,658,396	9,079,839	1,421,443
44000	Income from Investments	143,639	1,337,315	1,193,676
49007	Unpaid Estray Monies	0	14,130	14,130
50000	Charges for Sales and Services	243,049	1,186,402	943,353
61000	Local Governments	0	74,054	74,054
63000	Other Public Sources	165,750	170,000	4,250
64000	Intergovernmental Sources	3,206,604	4,758,354	1,551,750
65001	Prior Year Refund	0	1,295	1,295
66000	Intra-Agency Sources	381,807	0	(381,807)
70000	Federal Aid and Grants	11,864,060	11,253,907	(610,153)
90000	Non-Revenue Receipts	0	29,559	29,559
TOTAL REVENUE		<u>\$45,630,449</u>	<u>\$49,059,999</u>	<u>\$3,429,550</u>

Account No.	Account	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
001-008	Medical School Students	\$ 0	\$ 94,000	\$ 94,000
002-002	Collection Agency Board	1,575	1,339	(236)
005-008	School Districts Capital Construction	6,000,000	6,897,455	897,455
006-030	Defensive Driving Training	30,159	13,124	(17,035)
006-071	Capital Facilities Revenue	6,687,846	8,606,788	1,918,942
010-013	Real Estate Board	138,145	134,013	(4,132)
010-015	Rodent and Predatory Animal Control	381,807	386,737	4,930
010-018	Wyoming Wheat Commission	74,726	62,265	(12,461)
012-001	Board of Architects	11,747	20,002	8,255
016-001	Barber Examiners Board	8,152	7,866	(286)
022-002	Industrial Siting Administration	90,897	34,207	(56,690)
023-001	Public Service Commission Administration	150,220	9,794	(140,426)
023-002	Public Service Commission Utilities	643,386	775,898	132,512
023-004	Highway Crossing Protection	165,750	127,903	(37,847)
028-001	Board of Registration in Podiatry	691	934	243
030-001	Board of Chiropractic Examiners	3,562	3,815	253
033-001	Board of Cosmetology	23,257	25,464	2,207
034-001	Board of Dental Examiners	19,569	23,031	3,462
035-001	Board of Embalmers	4,281	5,535	1,254
036-001	Employment Security Commission	11,834,457	11,220,936	(613,521)
037-008	Examining Engineer	42,033	53,823	11,790
038-001	Pari-Mutuel Board	22,633	15,924	(6,709)
044-003	Insurance Agent Licensing	12,027	167,138	155,111
051-006	Veterinary Medicine	9,247	7,566	(1,681)
051-007	Livestock Inspection	0	1,043,687	1,043,687
051-009	Scabies Revenue	0	4,534	4,534
052-001	Medical Licensing Board	45,319	51,703	6,384
053-012	Wyoming Water Development Account	4,511,209	6,149,205	1,637,996
054-001	Board of Nursing	0	90,179	90,179
055-001	Oil and Gas Commission	527,156	429,277	(97,879)
056-001	Board of Optometry	4,827	7,041	2,214
057-001	Community Colleges	0	897,007	897,007
058-002	Board of Speech Pathology and Audiology	3,108	2,861	(247)
059-002	Board of Pharmacy	23,739	40,317	16,578
060-006	Wyoming Coal Tax Revenue	9,111,956	5,078,793	(4,033,163)
060-007	WY Government Royalty Impact Assistance	5,000,000	2,897,287	(2,102,713)
060-009	Government Royalty Cities, Counties, Sp. Dist.	0	3,619,484	3,619,484
061-001	Wyoming board of CPAs	31,592	33,252	1,660
062-001	Board of Physical Therapy	1,743	1,561	(182)
064-001	Board of Hearing Aid Specialists	3,015	2,650	(365)
068-001	Board of Psychologists	2,578	3,648	1,070
079-001	Board of Nursing Home Adm.	2,220	2,399	179
102-001	Board of Law Examiners	5,820	9,557	3,737
TOTAL REVENUE		<u>\$45,630,449</u>	<u>\$49,059,999</u>	<u>\$3,429,550</u>

STATE OF WYOMING

Schedule 17

EARMARKED REVENUE FUND

STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1979

Account No.	Account	Reserve for Encumbrances Prior Years	Expenditures Prior Years	Encumbrances Prior Years	Credit (Charge) to Fund Balance	FY1979 Appropriation (Revised)	FY1979 Expenditures	FY1979 Encumbrances	FY1979 Unencumbered Balance
002-002	Collection Agency Board	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,575	\$ 1,323	\$ 0	\$ 252
005-008	School District Capital Construction	0	0	0	0	6,000,000	5,478,197	0	521,803
006-030	Defensive Driving Training	30,159	20,697	9,462	0	0	0	0	0
006-091	Capital Facilities Construction	1,409,631	602,033	807,598	0	0	0	0	0
010-013	Real Estate Board	3,030	2,012	0	1,018	135,115	122,545	6,840	5,730
010-015	Predatory and Pest Control	0	0	0	0	381,807	293,700	0	88,107
010-018	Wheat Commission	5,631	5,181	0	450	69,095	58,693	0	10,402
012-001	Board of Architects	1,926	1,507	0	419	11,747	8,656	0	3,091
016-001	Barber Examiners Board	0	0	0	0	8,152	5,327	0	2,825
022-002	Industrial Siting Administration	56,690	36,110	851	19,729	51,180	49,937	1,242	1
023-001	Public Service Commission Administration	2,233	1,952	0	281	150,220	133,258	0	16,962
023-002	Public Service Commission Utilities	20,225	17,063	0	3,162	643,386	525,683	0	117,703
023-004	Highway Crossing Protection	0	0	0	0	165,750	29,058	0	136,692
028-001	Board of Registration in Podiatry	0	0	0	0	691	588	0	103
030-001	Board of Chiropractic Examiners	0	0	0	0	3,562	1,980	0	1,582
033-001	Board of Cosmetology	0	0	0	0	23,257	19,280	799	3,178
034-001	Board of Dental Examiners	0	0	0	0	19,569	16,689	671	2,209
035-001	Board of Embalmers	0	0	0	0	4,281	3,633	0	648
036-001	Employment Security Commission	0	0	0	0	11,834,457	11,204,322	55,285	574,850
037-008	Examining Engineers	2,101	1,304	0	797	40,729	37,299	1,205	2,225
038-001	Pari-Mutuel Commission	8,500	8,500	0	0	22,633	10,194	0	12,439
044-003	Insurance Agents Licensing	0	0	0	0	12,027	10,286	0	1,741
045-092	Capital Facilities	3,162,237	1,997,201	1,165,036	0	0	0	0	0
051-006	Veterinary Medicine	524	524	0	0	8,723	5,858	0	2,865
051-007	Livestock Inspection	0	0	0	0	0	0	0	0
052-001	Medical Licensing Board	0	0	0	0	50,802	43,720	0	7,082
055-001	Oil and Gas Commission	0	1,788	0	(1,788)	527,156	464,587	22,119	40,450
056-001	Board of Optometry	0	0	0	0	4,827	4,045	0	782
058-002	Board of Speech Pathology and Audiology	0	0	0	0	3,108	1,178	0	1,930
059-002	Board of Pharmacy	0	0	0	0	23,739	20,208	0	3,531
060-006	Wyoming Coal Tax Revenue	0	0	0	0	4,300,000	3,579,653	0	720,347
060-007	WY Government Royalty Impact Assistance	0	0	0	0	5,000,000	3,447,814	0	1,552,186
061-001	Wyoming Board of CPAs	0	0	0	0	31,592	30,791	0	801
062-001	Board of Physical Therapy	0	0	0	0	1,743	1,249	0	494
064-001	Board of Hearing Aid Specialists	0	0	0	0	3,015	2,347	0	668
067-093	Capital Facilities - University of Wyoming	5,449,792	2,111,339	3,338,453	0	0	0	0	0
068-001	Board of Psychologists	0	0	0	0	2,578	1,650	0	928
079-001	Board of Nursing Home Administration	0	0	0	0	3,220	2,383	0	837
099-094	State Penitentiary	8,544,843	6,730,068	1,814,775	0	0	0	0	0
102-001	Board of Law Examiners	0	0	0	0	5,820	4,084	0	1,736
TOTAL		<u>\$18,697,522</u>	<u>\$11,537,279</u>	<u>\$7,136,175</u>	<u>\$24,068</u>	<u>\$29,545,556</u>	<u>\$25,620,215</u>	<u>\$88,161</u>	<u>\$3,837,180</u>

STATE OF WYOMING
EARMARKED REVENUE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Schedule 18

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
001-008	Medical School Students	\$ 98,750	\$ 94,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 192,750
002-002	Collection Agency Board	3,224	1,100	239	0	43	1,280	3,240
005-005	Audit Exceptions	6,203	0	0	0	0	0	6,203
005-008	School District Capital Construction	2,664,049	0	6,897,455	0	5,478,197	0	4,083,307
006-030	Defensive Driving Training	9,031	7	13,117	0	20,690	6	1,459
006-071	Capital Facilities Revenue	211	8,536,765	70,023	8,606,999 (1)	0	0	0
006-091	Capital Facilities - Commission	1,409,631	0	0	0	602,033	0	807,598
010-013	Real Estate Board	168,601	122,382	11,631	0	104,690	19,868	178,056
010-015	Predatory and Pest Control	112,100	327,295	59,442	0	289,919	3,781	205,137
010-018	Wheat Commission	35,650	59,640	2,625	0	62,251	1,623	34,041
012-001	Board of Architects	43,022	16,911	3,091	0	8,850	1,313	52,861
016-001	Barber Examiners Board	8,076	7,208	658	0	4,723	604	10,615
022-002	Industrial Siting Administration	56,690	31,450	2,757	2,757	41,752	44,294	2,094
023-001	Public Service Commission Administration	149,785	0	9,794	0	123,863	11,347	24,369
023-002	Public Service Commission Utilities	482,182	699,872	76,026	0	444,878	97,867	715,335
023-004	Highway Crossing Protection	92,461	0	127,903	0	29,058	0	191,306
028-001	Board of Registration in Podiatry	920	846	88	0	588	0	1,266
030-001	Board of Chiropractic Examiners	3,211	3,625	190	0	1,652	328	5,046
033-001	Board of Cosmetology	43,868	22,392	3,072	0	18,238	1,042	50,052
034-001	Board of Dental Examiners	29,861	21,503	1,528	0	14,497	2,191	36,204
035-001	Board of Embalmers	4,690	5,180	355	0	3,180	454	6,591
036-001	Employment Security Commission	227,457	7,178,137	4,042,799	0	9,913,999	1,290,323	244,071
037-008	Examining Engineers	16,983	52,204	1,619	0	29,808	8,795	32,203
038-001	Pari-Mutuel Commission	44,733	12,819	3,105	0	16,849	1,845	41,963
044-003	Insurance Agents Licensing	14,693	165,852	1,286	154,547	8,751	1,533	17,000
045-092	Capital Facilities - Highway Commission	3,162,237	0	0	0	1,997,201	0	1,165,036
051-006	Veterinary Medicine	26,741	5,650	1,916	0	5,847	535	27,925
051-007	Livestock Inspection	631,382	997,656	46,031	1,321,623	0	0	353,446
051-009	Scabies Revenue	0	4,498	36	0	0	0	4,534
052-001	Medical Licensing Board	67,196	47,350	4,353	0	35,157	8,563	75,179
053-012	Wyoming Water Development Account	1,474,248	5,833,743	315,462	0	0	0	7,623,453
054-001	Board of Nursing	49,586	87,333	2,846	61,941	0	0	77,824
055-001	Oil and Gas Commission	760,013	376,225	53,052	0	385,369	81,006	722,915
056-001	Board of Optometry	5,556	6,700	341	0	3,837	208	8,552
057-003	Community College Commission	251,576	0	897,007	0	0	0	1,148,583
058-002	Board of Speech Pathology and Audiology	4,907	2,515	346	0	750	428	6,590
059-002	Board of Pharmacy	41,922	37,665	2,652	2,575	6,304	13,905	59,455
060-006	Wyoming Coal Tax Revenue	2,648,568	4,796,452	282,341	0	3,579,653	0	4,147,708
060-007	WY Government Royalty Impact Assistance	5,457,685	0	2,897,287	0	3,447,814	0	4,907,158
060-009	Government Royalties-Cities, Counties, Sp. Dist.	0	0	3,619,484	0	0	0	3,619,484
061-001	Wyoming Board of CPAs	22,035	31,940	1,312	0	26,818	3,974	24,495
062-001	Board of Physical Therapy	544	1,515	46	0	971	278	856
064-001	Board of Hearing Aid Specialists	706	2,650	0	0	2,076	271	1,009
067-093	Capital Facilities - University of Wyoming	5,449,792	0	0	0	2,111,339	0	3,338,453
068-001	Board of Psychologists	2,484	3,450	198	0	1,445	206	4,481
079-001	Board of Nursing Home Administration	4,767	2,050	349	0	914	1,469	4,783
099-094	Capital Facilities - Penitentiary	8,544,843	0	0	0	6,730,068	0	1,814,775
102-001	Board of Law Examiners	9,972	8,600	957	0	4,085	0	15,444
TOTAL		<u>\$34,342,842</u>	<u>\$29,605,180</u>	<u>\$19,454,819</u>	<u>\$10,150,442 (1)</u>	<u>\$35,558,157</u>	<u>\$1,599,337</u>	<u>\$36,094,905</u>

(1) Includes \$1,866,576 of Mineral Severance Tax in protest on June 30, 1978.

STATE OF WYOMING
EARMARKED REVENUE FUND
ANALYSIS OF CHANGES IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Schedule 19

Fund Balance July 1, 1978 \$(7,468,271)

Add:

Excess (Deficiency) of Revenue over Expenditures (Schedule 16 & 18)	\$23,439,784	
Insufficient Funds Checks Not Collected	1,975	
Reserve for Encumbrances for Prior Years Cancelled (Schedule 17, Column 4)	24,068	
Non-Expenditure Transfers (Schedule 18)	(10,150,442)	
Due to General Fund Relieved by Repayment from Appropriation	\$ (307,726) ⁽¹⁾	
Interest Accrued to Bond Accounts	588,491	
Capital Facilities Income	<u>6,455,250</u>	
	<u>6,673,015</u>	
		<u>19,988,400</u>
		\$12,520,129

Less:

Reserve for Encumbrances FY1979	<u>\$ 3,925,341</u>
Fund Balance June 30, 1979	<u><u>\$ 8,594,788</u></u>

(1)Current Year Due to General Fund	\$6,000,000
Repayment from Appropriation	<u>5,629,274</u>
Net Current Year Adjustment to Due to General Fund	<u><u>\$ (370,726)</u></u>

STATE OF WYOMING
EARMARKED REVENUE FUND
BALANCE SHEET
June 30, 1979

Schedule 20

ASSETS:

Cash (Schedule 18, Column 7)	\$36,094,905
Non-Sufficient Funds Checks Uncollected	1,975
Petty Cash	<u>50</u>
Total Assets	<u><u>\$36,096,930</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Liabilities:

Owed to General Fund ⁽¹⁾	\$16,440,576	
Due to Treasurer	<u>50</u>	
Total Liabilities		\$16,440,626

Reserves:

Reserve for Encumbrances 1978 (Schedule 17, Column 3)	7,136,175	
Reserve for Encumbrances 1979 (Schedule 17, Column 7 and 8)	<u>3,925,341</u>	
Total Reserves		11,061,516

Fund Balance:

Fund Balance June 30, 1979 ⁽²⁾	<u>8,594,788</u>
---	------------------

Total Liabilities, Reserves and Fund Balance	<u><u>\$36,096,930</u></u>
--	----------------------------

(1) August 10, 1979, Attorney General Letter of Advice established 1979 Legislature repealed W.S. 39-6-306(d), cancels \$16,440,576 liability to General Fund. This cancellation will increase Fund Balance⁽²⁾ by an equal amount to \$25,035,364.

THE FEDERAL FUND

As part of the Funds Consolidation Act, the Federal Revenue Fund was created by Section 9-7-504 of Wyoming Statutes. The law provides that the fund "is to be used to account for all revenue received from Federal sources which are to be used in the activities and functions of State government which is not to be accounted for in the Trust and Agency Fund, or the Game and Fish Fund."

The Federal Revenue Fund with a July 1, 1979, beginning balance of \$1,719,257 shows receipts of \$68,481,194, disbursements of \$68,550,026, and an ending balance on June 30, 1979, of \$1,650,425. This represents an unearned Federal Fund balance as of that date. These figures reflect a significant increase when compared to the fiscal year 1978 report, which showed receipts of \$53,751,869, and disbursements of \$58,619,638. The Funds Consolidation Act provides that this fund is to be used for Federal revenue which is expended in support of the activities and functions of State government. Federal funds which come into the State, but are passed on to local political sub-divisions, and not expended in support of State government, are deposited directly to the Trust and Agency Fund.

The Act changed the traditional accounting concept of operating funds in State government. Previously, in joint funded programs, the General Fund share was transferred from the General Fund to an operating fund, at which time expenditures were made. With the Wyoming Uniform Accounting System, expenditures for joint funded programs are made directly from the General Fund, and the other fund share, such as Federal Funds, is then transferred to the General Fund, as augmenting revenue, in reimbursement of the non-General Fund share. The Federal Fund accounting reflects this type of activity in that the Statement of Receipts and Disbursements does not show expenditures by warrant, only disbursement by transfer. These transfers were transacted to reimburse the General Fund.

In analyzing the Federal Funds coming into the State of Wyoming, it must be recognized that upon initial receipt, they are deposited to more than one fund in State government. It is not readily clear how many Federal dollars came into the State in a given fiscal year unless the contents of each fund are examined. This accounting procedure enables the State to readily determine the amount of unearned Federal funds on deposit in the State Treasury. This was one of the primary objectives of the Funds Consolidation Act.

STATE OF WYOMING
FEDERAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Schedule 21

Agency No.	Agency	Balance July 1, 1978	Receipts	----- ADJUSTMENTS -----			Disbursements by Transfer	Ending Balance June 30, 1979
				Intra-Fund	Unearned Federal Funds	Corrections Refunds Misc.		
001	Governor	\$ 39,738	\$ 1,931,408	\$ 0	\$ 249,357	\$ 0	\$ 1,926,703	\$ 293,800
005	Department of Education	202,809	11,116,627	135,813	85,911	7,339	11,340,760	207,739
006	HAFC	50,883	(187)	17,399	0	187	60,632	7,630
007	Adjutant General	0	1,123,749	0	0	0	1,317,826	(194,077)
008	Statewide Public Defenders	0	0	0	11,324	0	0	11,324
009	Aeronautics Commission	268,629	6,344,835	0	0	177,357	6,790,821	0
010	Department of Agriculture	0	0	0	7,248	14,146	14,146	7,248
013	Archives, Museums and Historical	1,612	561	0	0	6,409	8,582	0
014	Council on the Arts	52,629	308,300	26,019	5,197	0	332,179	59,966
015	Attorney General	27,774	1,215,050	0	4,295	38,382	1,271,582	13,919
019	Office of Traffic Safety	173	900,970	0	5,980	70,632	964,741	13,014
020	Environmental Quality	43,286	785,253	0	118,861	82,116	1,014,035	15,481
023	Public Service Commission	0	50,498	0	0	0	50,498	0
027	Criminal Administration	0	0	0	0	562,149	562,149	0
032	Disaster & Civil Defense	59,080	1,084,853	95,109	29,495	0	1,261,808	6,729
037	State Engineer	13,840	28,205	0	0	0	10,564	31,481
041	Fire Prevention	0	3,750	0	1,300	0	3,750	1,300
042	Geological Survey	4,112	0	0	12,313	0	4,112	12,313
046	Manpower Planning	46,003	6,736,336	0	0	0	6,778,124	4,215
047	Labor and Statistics	3,472	138,113	0	2,932	0	128,258	16,259
053	DEPAD	47,116	771,336	0	60,350	80	818,532	60,350
060	Public Lands	875	141,989	0	23,300	0	142,864	23,300
065	State Library	43,199	429,740	0	0	0	440,266	32,673
071	Health and Social Services	642,993	24,460,901	3,784,933	939,390	872,439	30,129,642	571,014
074	Recreation Commission	57,344	2,546,456	14,553	257,277	4,230	2,561,283	318,577
076	OSHA	0	255,497	0	21,571	5,606	241,608	41,066
078	Higher Education Council	41,297	0	0	0	23,547	64,844	0
080	Board of Charities & Reform	491	0	0	0	0	491	0
081	Probation and Parole	0	0	0	9,081	0	0	9,081
091	Girls' School	3,518	0	0	2,442	30,565	34,083	2,442
092	Hot Springs State Park	21,872	0	0	18,983	45,145	67,017	18,983
093	Industrial Institute	9,619	0	0	4,000	16,269	29,391	497
095	State Hospital	4,220	0	0	8,375	0	5,483	7,112
096	Training School	1,893	(1,892)	0	7,740	5,340	6,590	6,501
099	Penitentiary	26,784	0	0	53,201	43,687	87,466	36,206
101	Supreme Court	3,996	51,073	0	5,282	25,645	71,714	14,282
126	Judicial District 4	0	6,321	0	0	0	6,321	0
130	Judicial District 7A	0	1,141	0	0	0	1,141	0
TOTAL		<u>\$1,719,257</u>	<u>\$60,430,893</u>	<u>\$4,073,826</u>	<u>\$1,945,205</u>	<u>\$2,031,270</u>	<u>\$68,550,026</u>	<u>\$1,650,425</u>

STATE OF WYOMING
FEDERAL FUND
BALANCE SHEET
June 30, 1979

Schedule 22

ASSETS:

Cash (Schedule 21)	\$1,650,425
Due from General Fund ⁽¹⁾	<u>689,016</u>
Total Assets	<u>\$2,339,441</u>

LIABILITIES, RESERVES AND FUND BALANCE:

Liabilities:	
Due to Federal Government	<u>\$2,339,441</u>
Total Liabilities, Reserves and Fund Balance	<u>\$2,339,441</u>

(1) Agencies:

015 Attorney General	\$170,522
032 Disaster & Civil Defense	35,267
046 Manpower Planning	281,707
065 State Library	129,243
071 Health and Social Services	72,102
093 Industrial Institute	304
095 State Hospital	116
096 Training School	<u>(245)</u>
Total	\$689,016

THE TRUST AND AGENCY FUND

The Trust and Agency Fund was created by Section 9-7-504 of Wyoming Statutes, "to be used to account for money which the State administers as a trustee pursuant to law or trust agreement which restricts the use of the money to a specified purpose, and for money which the State holds and disburses as an agent, except as otherwise provided in this act. The Trust and Agency Fund shall also be used by all State agencies to account for cash bonds, to hold money pending distribution to any person, business organization or governmental agency, to hold tax or other payments which are in dispute, and to hold advance payment for services to be rendered or goods to be delivered until the payment is earned, at which time the payment shall be credited to the proper fund as provided by law. The Trust and Agency Fund is also to be used to account for all revenue received from Federal sources which the State disburses to local governments, or to other persons or associations in accordance with Federal requirements."

The fund began fiscal year 1979 with a cash balance of \$277,484,193. During the year, receipts by cash totaled \$326,682,217, and by transfer from other funds, some \$101,640,687. Disbursements by warrant were \$193,075,724, and by transfer were \$90,367,229. Non-expenditure transfers totaled \$106,181,841 during the period, resulting in an ending fund balance of \$316,182,303.

The Trust and Agency Fund is one of the largest funds in State government, representing a diversity of activity not found in any other fund. In an attempt to make the fund contents more understandable, the accounts were categorized into general areas.

Holdings for State

This category includes accounts which are used for short-term holdings before being disbursed, or transferred to another fund. The majority of these monies reside in the fund for less than a thirty-day period.

State Reserves

The resources in these seven accounts are segregated for future use. Current year revenue is not available for expenditure unless appropriated by the Legislature. The Reserve for MVMS Depreciation account represents an accumulation of a portion of the State motor pool mileage charges which will be used at a future date for the replacement and purchase of State motor pool vehicles. Other accounts represent reserves for various State insurance coverages. The Central

Duplicating Depreciation account was added for accumulation of reserves to be used eventually for the replacement of equipment for the Central Duplicating program.

Pass-Through for Individuals

The accounts within this category receive the majority of their income from Federal sources which is then disbursed to individuals, or to local entities for pass-on to individuals.

Loans

The activity in these accounts represents loans of State funds for specific purposes. Most of the money coming into these accounts is for repayments on previously approved loans, and is used to grant new loans. The Water Loans are administered by the Department of Economic Planning and Development. Both the Public Lands and the Farm Loans are administered by the Farm Loan Board through the Department of Public Lands.

Flow-Through to Political Sub-Divisions

Accounts within this category are used to record State funds, primarily taxes, which are collected by the local political sub-divisions, and then returned to them as prescribed by Wyoming Statute.

Federal Flow-Through to Political Sub-Divisions

For the most part, these accounts represent Federal funds received by the State, which are distributed to political sub-divisions, either on the basis of the original collections of revenue, or on the basis of grants or project awards by a State government agency.

Distribution to State

Revenue to the accounts within this category are received in the Trust and Agency Fund, and then distributed to other accounts to be used for specific programs or purposes. The Federal Revenue Sharing funds are received here, and then, as General funds are expended, used to reimburse the General Fund for those programs included in Wyoming's revenue sharing grant. Government royalties include all revenue coming from the Federal government, from the mineral production and leasing activities on Federal lands in Wyoming. These monies are then transferred to other accounts for distribution to Wyoming schools, the University of Wyoming, and the Wyoming Highway Department. Interest on Pool Funds represents interest earned by the State Treasurer from the investment of the State's funds. Interest earnings are received in this account, and then distributed on a pro-rata basis to other funds representing their share of interest earnings. Revenue to the School Foundation Program is generated

primarily from two sources. Receipts by cash are a result of the State-wide six-mill levy. Receipts by transfer are those monies which originally come to the State from the Federal Government Royalty payments, which are transferred from the Government Royalty Account to this account. Both of these revenues are supplemented by the General Fund appropriation, and these combined resources are then distributed to the various school districts in the State. The Gasoline Tax Account represents funds that are not distributed to cities, towns, or counties, but instead by law are transferred to the Wyoming Highway Department.

Payroll Distributions

The accounts within this category were originally set up to assist in the processing of the State's payroll system. All of these distributions represent withholdings or the State's matching contribution to employee withholdings for Federal Taxes, State Retirement, various insurance programs, and other miscellaneous deductions. These distributions are withheld from employees' wages each month and placed in this fund prior to disbursement to the appropriate Federal Agency, or transfer to other accounts within the State government structure.

Trusts for Individuals

Accounts within this category represent either the State's Worker's Compensation accounts, or Wyoming Retirement Funds. For the most part, these accounts are transfers from the payroll distribution accounts discussed previously, and represent payments from various organizations and businesses throughout the State, consistent with Wyoming Worker's Compensation laws. Monies in these accounts are either invested for the benefit of the individual members, or are paid out as claims to individuals for Worker's Compensation coverage.

Group Trusts

Accounts within this category are used by two State agencies, the Department of Agriculture and the Employment Security Commission, and represent an accumulation of monies which are used for the benefit of special interest groups or other groups of individuals.

State Trusts

This category of accounts represents contributions or other payments which were given to the State by private individuals. They are revenue, which in some cases replenish themselves, which the individual donor provided for the support of specific needy individuals in the State, or for specific projects or programs not otherwise funded by the State of Wyoming.

Holdings for Individuals

Accounts within this category were created for the purpose of handling revenue which comes into the State, but which may at a later time be declared refunded to the individual contributor. Some of these funds were originally paid into the State under protest, and once the determination is made by the appropriate State official, the monies are either refunded to the contributor, or they are transmitted to other appropriate funds in the State.

Institutions' Trusts

In general, these funds are intended for the benefit and welfare of the specific institution and its residents. Accounts within this category were established to accomodate funds previously held at the several State institutions. These are funds that the State holds for the various institutional patients or inmates, pending expenditure. Many of these funds are gifts or donations from private individuals, some to be used for a specific purpose.

STATE OF WYOMING
TRUST AND AGENCY FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Schedule 23

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
11000	Property Taxes	\$ 0	\$ 19,849,692	\$ 19,849,692
12000	Gasoline Tax	0	27,213,256	27,213,256
12023	Sales Tax Local	0	34,032,392	34,032,392
12028	Cigarette Tax - County & Municipal	0	3,194,414	3,194,414
12032	Use Tax Local	0	5,987,060	5,987,060
12033	Sales Tax; 12 County	0	23,161,831	23,161,831
12000	Miscellaneous Sales, Use Excise Tax	343,037	218,198	(124,839)
15003	Insurance Premium Tax	0	114,145	114,145
20000	Licenses, Permits and Regulatory	0	5,970,199	5,970,199
30000	Fines, Forfeitures and Penalties	131,355	71,063	(60,292)
41000	Income from Land	0	100,688,176	100,688,176
44000	Income from Investments	0	47,560,882	47,560,882
49000	Other Property and Money	50,000	268,396	218,396
50000	Charges for Sales and Services	471,241	1,112,289	641,048
61000	Local Governments	1,000	11,351,999	11,350,999
62000	Private Sources	1,379	40,580,613	40,579,234
63000	Other Public Sources	0	6,635,847	6,635,847
64000	Intergovernmental Source State	20,249	10,329,099	10,308,850
65000	Refunds, Etc. - Prior Year	0	320,782	320,782
66000	Intra-Agency Sources	0	1,554,042	1,554,042
70000	Federal Aid and Grants	3,635,658	8,133,181	4,497,523
90000	Non-Revenue Receipts	7,179,000	84,242,330	77,063,330
TOTAL REVENUE		\$11,832,919	\$432,589,886 ⁽¹⁾	\$420,756,967

(1)Includes \$27,580 of Accrued Interest. Includes \$4,239,402 of Undistributed Cash.

Agency No.	Agency			
001	Governor	\$ 0	\$ 1,113,908	\$ 1,113,908
002	Secretary of State	0	9,896	9,896
003	State Auditor	0	25,782,899	25,782,899
004	State Treasurer	0	106,780,477	106,780,477
005	Department of Education	54,441	47,102,734	47,048,293
006	DAFC	7,179,000	8,461,756	1,282,756
008	Statewide Public Defenders	0	330	330
010	Department of Agriculture	564,902	465,159	(99,743)
011	Revenue and Taxation	0	89,037,094	89,037,094
020	Environmental Quality	28,855	84,519	55,664
032	Disaster & Civil Defense	0	536	536
036	Employment Security Commission	102,500	83,909	(18,591)
037	State Engineer	0	3,485	3,485
040	Game and Fish Commission	0	3,414,144	3,414,144
041	Fire Prevention	0	24,803	24,803
042	Geological Survey	1,000	1,000	0
044	Insurance Department	0	55,000	55,000
053	DEPAD	0	436,762	436,762
060	Public Lands	0	13,536,901	13,536,901
065	State Library	260,000	197,725	(62,275)
067	University of Wyoming	0	9,005	9,005
070	Worker's Compensation	0	36,430,539	36,430,539
071	Health and Social Services	1,393,490	1,768,339	374,849
072	Retirement System	0	91,373,117	91,373,117
074	Recreation Commission	2,248,731	2,026,118	(222,613)
080	Board of Charities & Reform	0	55	55
090	Children's Home	0	22,516	22,516
091	Girls' School	0	310	310
093	Industrial Institute	0	5	5
094	Pioneer Home	0	81,967	81,967
095	State Hospital	0	7,072	7,072
096	Training School	0	37,341	37,341
097	Soldiers and Sailors Home	0	1,022	1,022
098	Sanitarium	0	21	21
099	Penitentiary	0	20	20
TOTAL REVENUE		\$11,832,919	\$428,350,484 ⁽²⁾	\$416,517,565

(2)Excludes \$4,239,402 of Undistributed Cash. Includes \$27,580 of Accrued Interest.

STATE OF WYOMING
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Schedule 24

Account Code	Source	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
Holdings for State								
001-001	Energy Conservation Workshops	\$ 0	\$ 593	\$ 0	\$ 0	\$ 0	\$ 0	\$ 593
003-050	Undistributed Cash	1,589	0	0	0	(20)	20	1,589
003-090	State Date Warrants	0	0	34,751	0	0	34,751	0
006-006	Personnel IPA Training	1,456	0	0	0	0	0	1,456
006-016	Historical Asset Recoveries	0	4,850	0	0	0	0	4,850
008-001	Statewide Public Defender Training	0	330	0	0	330	0	0
032-012	Reserve for Annual and Sick Leave	0	0	536	0	0	0	536
057-003	State Conferences	369	0	0	0	0	0	379
067-011	University of Wyoming Payroll Deductions	15,599	0	9,005	0	17,551	0	7,053
Total Holdings for State		\$ 19,023	\$ 5,773	\$ 44,292	\$ 0	\$ 17,861	\$ 34,771	\$ 16,456
State Reserves								
006-007	Reserve for DS Depreciation	\$ 321,869	\$ 0	\$ 678,608	\$ 500,000	\$ 0	\$ 0	\$ 500,477
006-010	Reserve for MVMS Depreciation	682,093	48,004	419,256	390,759	0	0	758,594
006-019	Insurance Revenue	372,327	0	385,057	375,636	381,748	0	0
006-061	Buildings and Contents	339,452	0	0	339,452	0	0	0
006-062	Collision and Upset	41,328	0	0	41,328	0	0	0
006-064	Insurance Premium Override	674,873	144,755	645,915	25,922	0	1,589	1,438,032
006-084	Central Duplicating Depreciation	187,338	770	61,593	0	0	0	249,701
Total State Reserves		\$ 2,619,280	\$ 193,529	\$ 2,190,429	\$ 1,673,097	\$ 381,748	\$ 1,589	\$ 2,946,804
Pass Through for Individuals								
002-003	Voter Registration List Income	\$ 2,143	\$ 9,897	\$ 0	\$ 0	\$ 0	\$ 7,288	\$ 4,752
006-004	Bid Deposits	64,736	346,937	0	0	378,038	0	33,635
011-121	Registered Vehicle Listing	7,709	111,349	0	0	0	96,650	22,408
037-002	Board of Controls	8,960	2,774	711	3,137	1,215	0	8,093
053-006	Promotion and Investigation Revolving	5,727	20,418	6,030	0	9,034	5,606	17,535
053-061	Fontenelle Reservoir	398,364	229,650	26,063	0	361,024	0	293,053
071-005	Public Health Lab	5,310	2,040	4,964	0	1,250	0	11,064
071-007	Disease Prevention	27,759	66,319	0	59,092	1,736	0	33,250
071-009	Crippled Children	1,371	307	0	0	0	0	1,678
071-012	Nursing Services	687,867	700,983	12,129	594,644	0	0	806,335
071-014	MH & MR - Drug and Alcohol Abuse	3,793	285	36,776	0	40,679	0	175
071-019	HMS - HD & D Construction	0	485,544	0	0	485,544	0	0
071-053	Child Support Assignment	34,464	385,544	0	351,401	38,668	0	29,939
071-061	Business Enterprises	47,282	38,745	27,355	3,367	41,154	0	68,861
071-070	Governor's Comm. on Empl. of the Handicapped	0	37	0	0	37	0	0
Total Pass Through for Individuals		\$ 1,295,485	\$ 2,400,829	\$ 114,028	\$ 1,011,641	\$ 1,358,379	\$ 109,544	\$ 1,330,778
Loans								
053-060	Water Loans	\$ 350,712	\$ 133,429	\$ 21,172	\$ 0	\$ 291,300	\$ 0	\$ 214,013
060-004	Public Lands	313,446	309,246	25	25,000	306,784	0	290,933
060-063	Farm Loans	4,782,945	8,791,179	597,530	0	8,930,837	2,606,604	2,634,213
Total Loans		\$ 5,447,103	\$ 9,233,854	\$ 618,727	\$ 25,000	\$ 9,528,921	\$ 2,606,604	\$ 3,139,159

STATE OF WYOMING
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
For Fiscal Year Ended June 30, 1979

Account Code	Source	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
<u>Bond Accounts</u>								
004-050	Series A Bond Reserve	\$ 1,044,176	\$ 0	\$ 0	\$ 1,044,176	\$ 0	\$ 0	\$ 0
004-051	Series A Bond Redemption	181,323	0	0	181,323	0	0	0
	Total Bond Accounts	\$ 1,225,499	\$ 0	\$ 0	\$ 1,225,499	\$ 0	\$ 0	\$ 0
<u>Tax Flow-Through to Political Sub-Divisions</u>								
004-061	Escheat Fund	\$ 399,711	\$ 58,934	\$ 0	\$ 0	\$ 38,222	\$ 0	\$ 420,423
004-063	Car Company Tax	7	283,686	0	0	283,693	0	0
004-068	Municipal Refunds	59,372	152,972	4,537	49,588	96,040	0	71,253
004-061	Cigarette Tax	492,699	3,194,360	0	0	3,138,184	0	548,875
004-064	One Cent Gasoline Tax Refund	297,293	3,579,634	22,559	38,299	0	3,735,199	125,988
011-065	Gasoline Tax - Cities and Towns	49,728	0	3,326,490	0	3,317,639	0	58,579
011-066	Gasoline Tax - Counties	571,849	0	3,967,903	0	3,866,108	0	673,644
011-067	Sales Tax - Municipalities	4,099,017	63,181,314	15	0	62,233,710	0	5,046,636
011-068	Motor Vehicle Prorate Registration	173,445	2,589,774	0	0	777,697	1,438,475	547,047
	Total Flow-Through	\$ 6,143,121	\$ 73,040,674	\$ 7,321,504	\$ 87,887	\$ 73,751,293	\$ 5,173,674	\$ 7,492,445
<u>Federal Flow-Through to Political Sub-Divisions</u>								
001-014	ERDA Grants	\$ 0	\$ 0	\$ 1,113,315	\$ 0	\$ 1,033,141	\$ 0	\$ 80,174
004-066	Taylor Grazing Act	0	605,032	0	0	605,032	0	0
004-067	U.S. Forest Service	0	1,116,441	0	0	1,116,441	0	0
005-010	School Lunch Revolving Program	74,180	208,601	3,948	165,859	0	0	120,870
005-011	Sales and Services	3,869	763	11,000	0	2,005	9,646	3,981
005-030	State Administrative Grants and Aids	6,431	(2,339)	33,922	0	35,357	1,003	1,654
006-005	Surplus Properties	68,043	120,467	27,604	137,474	0	0	78,640
042-004	Thrust Belt	0	1,000	0	0	55	0	945
051-008	Scabies Control Program	1,878	0	0	1,878	0	0	0
065-006	Library, Services Reimbursed	66,875	167,197	30,528	0	184,881	49	79,670
071-058	Training School Match Fund	0	2,530	4,779	0	0	0	7,309
074-006	L & WC Grants - Flow-Through	0	0	1,750,764	0	1,726,730	10,342	13,692
074-015	Grant Signing	0	7,391	1,180	22	45	0	8,704
074-021	Archeology	43,855	166,555	100,027	0	244,598	43,877	21,962
	Total Federal Flow-Through	\$ 265,131	\$ 2,393,838	\$ 3,077,067	\$ 305,233	\$ 4,948,285	\$ 64,917	\$ 417,601
<u>Distributions to State</u>								
004-060	Federal Revenue Sharing	\$ 2,027,268	\$ 4,295,838	\$ 41,805	\$ 4,204,925	\$ 0	\$ 0	\$ 2,159,986
004-062	Government Royalties	0	71,691,946	0	0	6,154,699	65,537,247	0
004-998	Interest on Pool Funds	9,680,929	26,741,288 ⁽¹⁾	0	22,195,435	0	0	14,226,782
005-009	School Foundation Program	0	19,566,020	27,280,532	46,846,552	0	0	0
011-063	Gasoline Tax	10,000	14,591,411	155,819	14,314,333	432,897	0	10,000
	Total Distribution to State	\$ 11,718,197	\$ 136,886,503	\$ 27,478,156	\$ 87,561,245	\$ 6,587,596	\$ 65,537,247	\$ 16,396,768

(1)Excludes Accrued Interest of \$27,580.

STATE OF WYOMING
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
For Fiscal Year Ended June 30, 1979

Account Code	Source	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
Payroll Distributions								
003-059	Federal Tax Withholding	\$ 4,991	\$ (49)	\$ 9,137,434	\$ 0	\$ 9,128,188	\$ 0	\$ 14,188
003-060	Retirement Contributions	539,132	(113)	6,776,566	0	0	6,712,325	603,260
003-001	Social Security Contributions	1,726,979	(371)	7,196,819	0	865	6,970,573	1,951,989
003-062	Health Insurance Contributions and Premiums	213,781	0	2,526,135	0	0	2,515,380	224,536
003-065	United Fund Contributions	7	0	4	0	0	5	6
003-066	Rent Withholding	0	(92)	93,094	0	0	93,002	0
003-067	Meals Withholding	0	0	3,761	0	0	3,761	0
003-069	Credit Union Wyoming State Employees	15	0	0	0	0	0	15
003-073	Wyoming Public Employees Association	44	0	0	3	0	0	41
003-074	Prepay Account	1,303	720	14,239	0	13,059	1,303	1,900
006-017	Life Insurance	181,042	376,201	732,185	0	1,034,870	2,156	252,402
006-018	Health Insurance	276,880	1,739,215	2,730,341	0	4,006,188	395,416	344,832
072-060	Social Security Contribution	2,317,498	31,765,131	9,992,577	0	40,241,364	0	3,833,842
	Total Payroll Distributions	\$ 5,261,672	\$ 33,880,642	\$ 39,203,155	\$ 3	\$ 54,424,534	\$ 16,693,921	\$ 7,227,011
Trusts for Individuals								
044-055	Firemen's Pension Contributions	\$ 39,200	\$ 55,000	\$ 0	\$ 39,200	\$ 0	\$ 0	\$ 55,000
070-060	Firemen's Pension Fund	154,331	785,719	43,289	0	738,343	0	244,996
070-061	Industrial Accident General Fund	2,022,687	23,523,304	1,582,429	7,516,288	17,462,310	0	2,149,822
070-062	Industrial Accident Deferred Payment	3,481,782	124,211	2,829,552	40,429	2,444,086	0	3,951,030
070-066	Industrial Accident Reserve Fund	31,930,665	1,910,272	4,379,644	1,031,832	0	0	37,188,749
070-069	Subsequent Injury Fund	198,443	0	21,942	0	0	0	220,385
070-072	Employees Disaster Reinsurance Fund	468,329	0	1,230,178	1,105,553	0	0	592,954
072-061	Volunteer Firemen's Pension Fund	1,423,626	328,576	17,268	0	19,970	0	1,749,500
072-062	Wyoming Retirement Regular	185,865,690	38,333,097	10,936,468	455,271	12,430,008	120,538 ⁽²⁾	222,129,438
	Total Trusts for Individuals	\$225,584,753	\$ 65,060,179	\$ 21,040,770	\$ 10,188,573	\$ 33,094,717	\$ 120,538	\$268,281,874
(2)Includes \$120,538 Deferred Cost, Sale of Securities.								
Group Trusts								
010-007	Weed and Pest Control (BLM)	\$ 198	\$ 139,350	\$ 0	\$ 0	\$ 129,177	\$ 696	\$ 9,675
010-008	State Fair	3,987	17,030	0	0	0	0	21,017
010-012	Market Order Section	18,379	108,484	1,082	0	79,536	8,493	39,916
010-014	Weed and Pest Control	640	0	80,000	0	80,000	0	640
010-016	Wyoming Beef Council	110,015	112,285	6,928	0	130,171	2,577	96,480
036-003	Employment Security Revenue	380,788	71,804	12,105	0	7,013	0	457,684
	Total Group Trusts	\$ 514,007	\$ 448,953	\$ 100,115	\$ 0	\$ 425,897	\$ 11,766	\$ 625,412

STATE OF WYOMING
TRUST AND AGENCY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
For Fiscal Year Ended June 30, 1979

Account Code	Source	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
<u>State Trusts</u>								
005-014	Visually Handicapped, Private Endow	\$ 1,374	\$ 192	\$ 95	\$ 0	\$ 130	\$ 0	\$ 1,531
013-055	Governor's Mansion Museum	1,000	0	0	0	0	0	1,000
040-010	Game and Fish - Gifts and Donations	17,626	32,763	1,191	0	0	0	51,580
090-060	Kollar Trust	26,441	2,092	1,848	0	1,338	0	29,043
090-061	Goodstein Trust	74,920	0	5,262	0	4,110	0	76,072
091-060	Mary Kopper	2,268	0	159	0	0	0	2,427
094-051	Chapel Fund	0	227	0	0	0	0	227
094-052	Gift Shop Fund	0	307	0	0	0	0	307
094-053	Memorial Fund	0	30	0	0	0	0	30
094-054	Record Fund	0	170	0	0	0	0	170
094-060	State Home for Blind	255,462	9,061	17,947	4,818	7,201	94	270,357
094-061	Goodrich Estate	0	0	4,818	0	63	15	4,740
096-060	Peterson Fund	21,483	0	2,189	0	1,904	0	21,768
Total State Trusts		\$ 400,574	\$ 44,842	\$ 33,509	\$ 4,818	\$ 14,746	\$ 109	\$ 459,252
<u>Holdings for Individuals</u>								
004-064	Gasoline Tax Refunds	\$ 695,806	\$ 1,594,740	\$ 165,679	\$ 0	\$ 1,262,808	\$ 0	\$ 1,193,417
011-020	Sales Tax Vendor Bonds	177,193	20,543	90	0	0	0	197,826
011-022	Protest Funds	0	3,724	0	0	0	0	3,724
011-060	Compensatory Fee Cash Bond	508,254	85,941	0	0	0	0	594,195
011-062	Mineral Severance Tax Protest	5,798,832	(5,793,832)	0	0	0	0	5,000
020-020	Air Penalties in Trust and Agency Fund	17,000	34,100	2,166	0	0	0	53,266
020-030	Water Penalties in Trust and Agency Fund	51,985	22,000	3,655	0	12,130	12,500	53,010
020-040	Land Penalties in Trust and Agency Fund	58,493	12,000	3,963	0	0	0	74,456
020-090	Environmental Quality Cash Bonds	25,448	4,800	1,836	0	0	0	32,084
040-009	Game and Fish License Reports	2,470,000	3,380,190	0	4,098,845	0	0	1,751,345
041-001	Applications Pending	0	0	20,691	0	0	0	20,691
041-010	Electrical Service Permit	0	4,110	0	0	0	0	4,110
060-090	Joint Powers Loans	7,113,451	3,625,000	213,921	0	7,210,290	0	3,742,082
Total Holdings for Individuals		\$ 16,916,462	\$ 2,993,316	\$ 412,001	\$ 4,098,845	\$ 8,485,228	\$ 12,500	\$ 7,725,206
<u>Institution Trusts</u>								
080-050	Women's Center Account	\$ 500	\$ 20	\$ 35	\$ 0	\$ 0	\$ 0	\$ 555
090-050	Recreation and Special Needs Fund	8,408	12,448	867	0	12,509	0	9,214
091-050	Student Benefit Account	283	124	27	0	0	0	434
093-050	Welfare Fund	76	0	6	0	0	0	82
094-050	Kieffer-Orchard Fund	1,540	47,483	1,923	0	3,129	49	47,768
095-050	Recreation Fund	24,500	4,372	1,660	0	6,663	0	23,869
095-051	Volunteer Services	755	866	47	0	456	0	812
095-052	Chapel Offering Fund	554	91	37	0	255	0	427
096-050	General Fund	4,720	16,082	203	0	18,866	0	2,139
096-051	Special Services Fund	5,715	4,192	368	0	7,065	0	3,210
096-052	Cemetery Fund	3,017	0	203	0	275	0	2,945
096-053	Chapel Fund	16,301	9,525	1,203	0	25	0	27,004
096-054	Playground Fund	6,040	3,103	265	0	6,223	0	3,190
097-050	Donations	982	974	49	0	653	0	1,352
098-050	Donations	296	0	21	0	0	0	317
099-050	Inmate Benefit Fund and Welfare Account	199	0	20	0	0	0	219
Total Institution Trusts		\$ 73,886	\$ 99,285	\$ 6,934	\$ 0	\$ 56,519	\$ 49	\$ 123,537
FUND TOTAL		\$277,481,193	\$326,682,217	\$101,640,687	\$106,181,841	\$193,075,724	\$90,367,229	\$316,182,303

STATE OF WYOMING
TRUST AND AGENCY FUND
ANALYSIS OF CHANGES IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Schedule 25

Fund Balance July 1, 1978	\$278,353,587
---------------------------	---------------

Add:

Excess (Deficiency) of Revenue over Expenditures (Schedule 23 & 24)	\$144,907,531	
Non-Sufficient Funds Checks Uncollected	36,366	
Due from General Fund	12,500	
Reserve for Appropriation FY1978 Used	3,120,606	
Non-Expenditure Transfers	<u>(106,181,841)</u>	
		<u>41,895,162</u>

Fund Balance June 30, 1979	<u>\$320,248,749</u>
----------------------------	----------------------

STATE OF WYOMING
TRUST AND AGENCY FUND
BALANCE SHEET
June 30, 1979

Schedule 26

ASSETS:

Cash	\$320,421,705	
Less: Undistributed Cash	<u>4,239,402</u>	
Allocated to Accounts (Schedule 26, Column 7)		\$316,182,303
Petty Cash		1,500
Accrued Interest		27,580
Due from General Fund		12,500
Non-Sufficient Funds Checks Uncollected		<u>36,366</u>
Total Assets		<u><u>\$316,260,249</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Liabilities:

Due to General Fund	\$ 10,000	
Due to Treasurer	<u>1,500</u>	
Total Liabilities		\$ 11,500
Fund Balance June 30, 1979		<u>316,248,749</u>
Total Liabilities, Reserves and Fund Balance		<u><u>\$316,260,249</u></u>

THE DEBT SERVICE FUND

The Debt Service Fund was created by Section 9-7-504 of the Wyoming Statutes, and was established to account for money deposited in the State Treasury for the payment of principal and interest, and for the accumulation of reserves for bonded or other indebtedness.

During fiscal year 1979, the Fund was comprised of seven accounts. The Account with the greatest activity, in terms of dollar volume, was the Bond Repurchase Account. This Account was created by Chapter 48, Session Laws of Wyoming, 1978. The Wyoming Legislature appropriated \$29,113,591 from the General Fund to be transferred to this Account to be used to re-purchase the 1977 Series A Bonds that were sold as authorized by the Wyoming Capital Facilities Construction Act.

Another bond related account is 004-074, the Capital Facilities Series A Bond account. During fiscal year 1979, this account received \$878,259 in receipts and \$1,292,395 was transferred to this account.

The Account that traditionally has been the most active in the Debt Service Fund is the University Building Excess Royalty Account. This Account was originally established by Section 9-577 of the Statutes, and the revenue to this Account is derived from mineral royalties, leases, and bonuses collected by the Federal government on Federal lands within the State. During fiscal year 1979, revenue totaling \$2,478,149 was deposited to the University Building Excess Royalty Account. The revenue is used by the University to pay for the actual and necessary expenses of constructing, maintaining, equipping and furnishing new buildings, or the repairing and maintaining of present buildings, or for the payment of principal and interest on securities issued.

The four other accounts within the Debt Service Fund were created by Statute for the support of principal and interest or for the retirement on bonded indebtedness on various public buildings. The largest of these four is the State Office Building Bond Account. This Account was created by Section 9-8-143 of Wyoming Statutes, and revenue, which totaled \$463,125 in fiscal year 1979, was used to retire the bonded indebtedness of the new State Office Building on the Capitol complex.

STATE OF WYOMING
DEBT SERVICE FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
44007	Interest - Investments	\$ 0	\$ 878,259	\$ 878,259
44011	Interest - Pool Funds	0	1,292,395	1,292,395
53013	Liquor Sale - Profit	0	22,809	22,809
64004	State Treasurer	0	6,000,000	6,000,000
64006	DAFC	0	463,125	463,125
64067	University of Wyoming	0	2,478,149	2,478,149
64070	Worker's Compensation	0	20,600	20,600
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$11,155,337</u>	<u>\$11,155,337</u>

Account No.	Account			
004-070	Wyoming Capital Improvement	\$ 0	\$ 20,600	\$ 20,600
004-072	Liquor Warehouse Revenue Bonds	0	22,809	22,809
004-073	State Office Building Bonds	0	463,125	463,125
004-074	Capital Facilities Series A Bonds	0	2,170,654	2,170,654
004-095	Bond Repurchase Account	0	0	0
004-096	Supplemental Bond Repurchase Account	0	6,000,000	6,000,000
067-001	University Building Excess Royalty	0	2,478,149	2,478,149
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$11,155,337</u>	<u>\$11,155,337</u>

STATE OF WYOMING
DEBT SERVICE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
004-070	Wyoming Capital Improvement	\$ 36,742	\$ 0	\$ 20,600	\$ 0	\$ 10,400	\$ 0	\$46,942
004-072	Liquor Warehouse Revenue Bonds	17,593	0	22,809	0	0	0	40,402
004-073	State Office Building Bonds	0	0	463,125	0	463,125	0	0
004-074	Capital Facilities Series A Bonds	1,387,781	878,259	1,292,395	7,899	2,960,402	580,592	9,542
004-095	Bond Repurchase Account	22,807,055	0	0	0	22,807,055	0	0
004-096	Supplemental Bond Repurchase	0	0	6,000,000	4,403,776	1,596,224	0	0
067-001	University Building Excess Royalty	0	0	2,478,149	0	2,478,149	0	0
	TOTAL	<u>\$24,249,171</u>	<u>\$878,259</u>	<u>\$10,277,078</u>	<u>\$4,411,675</u>	<u>\$30,315,355</u>	<u>\$580,592</u>	<u>\$96,886</u>

STATE OF WYOMING
DEBT SERVICE FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978		\$24,249,171
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedule 27 & 28)	\$(19,740,610)	
Non-Expenditure Transfers	<u>(4,411,675)</u>	<u>(24,152,285)</u>
Fund Balance June 30, 1979		<u>\$ 96,886</u>

STATE OF WYOMING
DEBT SERVICE FUND
BALANCE SHEET
June 30, 1979

ASSETS:

Cash

\$96,886

Total Assets

\$96,886**LIABILITIES, RESERVES AND FUND BALANCE:**

Fund Balance June 30, 1979

\$96,886

Total Liabilities, Reserves and Fund Balance

\$96,886

THE HIGHWAY FUND

Section 24-1-119 W.S., 1977, created a fund known as the State Highway Fund. This fund was established to receive all monies paid by the United States under acts of congress, monies derived from taxes levied or appropriated for highway purposes, monies received from the sale of State bonds for highway construction or improvement, monies received from counties within the State under co-operative agreements, and all other monies received from donations or bequests.

Funds received and deposited to the Highway Fund may be expended for highway purposes, with the approval of the Highway Superintendent and the State Highway Commission.

The State Highway Fund began the year on July 1, 1978, with a cash balance of \$74,768,543. Receipts by cash totaled \$99,689,291, while another \$48,578,247 was received by transfer. Disbursements by warrant were \$123,027,762, and by transfer \$9,208,737. Non-expenditure transfers totaled \$6,769,474 during the year, resulting in an ending cash balance on June 30, 1979 of \$84,030,108.

STATE OF WYOMING
HIGHWAY FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
12005	Gasoline Tax - \$.04	\$ 10,394,000	\$ 10,677,583	\$ 283,583
12016	Special Fuel Tax	8,000,000	7,893,529	(106,471)
12020	Gas Tax \$.01 - CFM	2,503,000	3,525,024	1,022,024
12021	Gas Tax \$.01 - FR	7,608,000	7,592,949	(15,051)
13001	Severance Tax - Coal	3,007,472	4,794,162	1,786,690
16000	Motor Carrier Taxes	10,500,000	12,236,907	1,736,907
20000	License, Permit, Regulatory	13,000,000	12,738,287	(261,713)
30000	Fines, Forfeitures, Penalties	0	298,097	298,097
41007	Federal Mineral Royalty	24,500,000	24,733,721	233,721
41015	Oil and Gas Lease	0	10	10
44011	Interest - Pool Funds	2,500,000	4,533,846	2,033,846
50000	Charges for Sales and Services	5,743,983	6,433,143	689,160
60000	Revenue from Others	0	7,346,352	7,346,352
70000	Federal Grants and Aid	51,200,552	44,657,669	(6,542,883)
90000	Non-Revenue Receipts	0	806,259	806,259
TOTAL REVENUE		<u>\$138,957,007</u>	<u>\$148,267,538</u>	<u>\$9,310,531</u>

Account No.	Account			
045-004	Urban Mass Transportation Adm.	\$ 0	\$ 91,141	\$ 91,141
045-005	Wyoming Highway Fund	3,007,472	3,981,005	973,533
045-609	County Farm to Market	2,503,000	4,125,983	1,622,983
045-718	State Highway Fund	125,838,535	131,333,247	5,494,712
045-723	Primary, Secondary and Forest	7,608,000	8,736,162	1,128,162
TOTAL REVENUE		<u>\$138,957,007</u>	<u>\$148,267,538</u>	<u>\$9,310,531</u>

STATE OF WYOMING
HIGHWAY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
045-004	Urban Mass Transportation Administration	\$ 1,680	\$ 90,531	\$ 610	\$ 0	\$ 71,585	\$ 0	\$ 21,236
045-005	Wyoming Highway Fund	982,150	3,889,162	91,843	0	0	0	4,963,155
045-609	County Farm to Market	4,991,689	3,526,020	599,963	2,303,343	961,224	0	5,853,105
045-718	State Highway Fund	51,144,417	84,588,486	46,744,761	4,206,216	110,744,789	9,208,737	58,317,922
045-723	Primary, Secondary and Forest	17,648,607	7,595,092	1,141,070	259,915	11,250,164	0	14,874,690
	TOTAL	<u>\$74,768,543</u>	<u>\$99,689,291</u>	<u>\$48,578,247</u>	<u>\$6,769,474</u>	<u>\$123,027,762</u>	<u>\$9,208,737</u>	<u>\$84,030,108</u>

STATE OF WYOMING
HIGHWAY FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978 \$74,768,543

Add:

Excess (Deficiency) of Revenue over
Expenditures (Schedule 31 & 32) \$16,031,039

Non-Expenditure Transfers
(Schedule 32) (6,769,474)

Insufficient Funds Checks Not Collected 21,904

9,283,469

Fund Balance June 30, 1979 \$84,052,012

**STATE OF WYOMING
HIGHWAY FUND
BALANCE SHEET**
June 30, 1979

ASSETS:

Cash (Schedule 32, Column 7)	\$84,030,108
Petty Cash	300
Insufficient Funds Checks Not Deposited	<u>21,904</u>
Total Assets	<u><u>\$84,052,312</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Due to State Treasurer	\$ 300
Fund Balance June 30, 1979	<u>84,052,012</u>
Total Liabilities, Reserves and Fund Balance	<u><u>\$84,052,312</u></u>

THE GAME AND FISH FUND

The Wyoming Game and Fish Fund was created by W.S. 23-1-501. All monies received by the Wyoming Game and Fish Commission from any source shall be deposited to this fund for the purpose of providing an adequate and flexible system for the control, propagation, management, protection and regulation of the State's wild life.

The fund received a total of \$10,694,430 in revenue during the period July 1, 1978, to June 30, 1979. Nearly 80 percent of this total, or \$8,520,814 was income from the sale of hunting and fishing licenses. Other revenue consisted of reimbursement from Grants-in-Aid and Wildlife Restoration projects, interest from investments, Wyoming Wildlife Magazine and publications, office receipts, beaver, game and interstate tag fees.

The fund began the fiscal year with a cash balance of \$9,360,248 on July 1, 1978. Disbursements exceeded receipts during the year by \$1,122,388, resulting in an ending cash balance of \$8,237,860.

STATE OF WYOMING
GAME AND FISH FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
24000	Individual Privilege License and Permit	\$ 8,530,000	\$ 8,520,814	\$ (9,186)
30000	Fines, Forfeitures and Penalties	2,300	2,320	20
41000	Income from Land	99,500	108,588	9,088
42000	Rent of Dept. Dwellings by Employees	60,000	64,915	4,915
44000	Income from Investments	500,000	536,215	36,215
50000	Charges for Sales and Services	202,500	201,414	(1,086)
60000	Revenue from Others	10,000	23,784 ⁽¹⁾	13,784
70000	Federal Aid and Grants	1,182,000	1,174,046	(7,954)
90000	Non-Revenue Receipts	56,000	62,334	6,334
	TOTAL REVENUE	<u>\$10,642,300</u>	<u>\$10,694,430</u>	<u>\$ 52,130</u>

Account No.	Account			
040-001	Administration	\$10,642,300	\$10,645,187	\$ 0
	Less: Amounts transferred to accounts 02 - 06	0	(10,311,399) ⁽¹⁾	(10,308,512)
040-002	Fiscal Division	0	2,495,769	2,495,769
040-003	Communications	0	617,127	617,127
040-004	Research and Development	0	1,270,579	1,270,579
040-005	Fish Division	0	2,392,080	2,392,080
040-006	Game Division	0	3,535,844	3,535,844
040-007	Reserve for Fire Loss	0	28,268	28,268
040-008	Fish Hatchery Land Income	0	20,975	20,975
	TOTAL REVENUE	<u>\$10,642,300</u>	<u>\$10,694,430</u>	<u>\$ 52,130</u>

(1) Does not include \$10,311,399 of Intra-agency non-expenditure transfers.

STATE OF WYOMING
GAME AND FISH FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
040-001	Administration	\$7,600,839	\$6,054,535	\$ 4,590,653	\$10,311,399 ⁽¹⁾	\$ 937,602	\$ 68,551	\$6,928,475
040-002	Fiscal Division	331,403	0	2,495,769	0	1,974,350	546,774	306,048
040-003	Communications	84,419	0	617,127	0	579,872	478	121,196
040-004	Research and Development	188,417	0	1,270,579	0	1,326,824	7,298	124,874
040-005	Fish Division	184,121	0	2,392,079	0	2,434,049	6,678	135,473
040-006	Game Division	510,375	0	3,535,844	0	3,818,696	115,646	111,877
040-007	Reserve for Fire Loss	277,767	0	28,268	0	0	0	306,035
040-008	Fish Hatchery Land Income	182,907	6,873	14,102	0	0	0	203,882
	TOTAL	<u>\$9,360,248</u>	<u>\$6,061,408</u>	<u>\$14,944,421</u>	<u>\$10,311,399</u>	<u>\$11,071,393</u>	<u>\$745,425</u>	<u>\$8,237,860</u>

(1) Distribution of Revenue in Game and Fish accounts for Budget Control

STATE OF WYOMING
GAME AND FISH FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978	\$9,342,337
---------------------------	-------------

Add:

Excess (Deficiency) of Revenue over Expenditures (Schedule 35 & 36)	\$(1,122,388)
--	---------------

Insufficient Funds Checks Not Collected	848
--	-----

Reserve for Encumbrances Prior Year Cancelled	<u>17,911</u>	<u>(1,103,629)</u>
--	---------------	--------------------

Fund Balance June 30, 1979	<u>\$8,238,708</u>
----------------------------	--------------------

Non-Expenditure Transfer \$10,311,399 used only to divide revenue between
Game and Fish Accounts.

STATE OF WYOMING
GAME AND FISH FUND
BALANCE SHEET

June 30, 1979

ASSETS:

Cash	\$8,237,860
Petty Cash	600
Insufficient Funds Checks Uncollected	<u>848</u>
Total Assets	<u><u>\$8,239,308</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Due to State Treasurer	\$ 600
Fund Balance June 30, 1979	<u>8,238,708</u>
Total Liabilities, Reserves and Fund Balance	<u><u>\$8,239,308</u></u>

THE PERMANENT LAND FUND

Section 9-7-504 of the Wyoming Statutes, provides that, "the Permanent Land Fund is to be used for the resources received and held as trustee of the land grants made to the State by the Federal government." Section 9-7-605 further provides that, "proceeds from the sale of the public lands, mineral royalties, and any money designated by the Wyoming Constitution or Wyoming Statutes as collected shall be transmitted to the State Treasurer and credited to the proper accounts within the Permanent Land Fund."

Prior to becoming a State, the Territory of Wyoming, under two Federal acts, received grants of land for the support of its educational system and other various public needs. With the Act of Admission, Wyoming received these territorial grants, as well as additional land under the Act.

A distribution of lands awarded to the State for specific usage includes:

	<u>Acreage</u>
Common School	3,544,944
University	46,080
Agricultural College	90,000
Deaf, Dumb, and Blind Asylum	30,000
Poor Farm	10,000
Penitentiary	30,640
Public Buildings at Capitol	75,000
Erection of Public Buildings at Capitol	32,000
Penal Reform or Educational Institution	30,000
State Charitable, Educational, Penal and Reformatory Institutions, including:	260,000
Soldiers' and Sailors' Home (30,000)	
State Law Library (15,000)	
State Library (15,000)	
Insane Asylum	30,000
Miners' Hospital	30,000
Fish Hatchery	5,640
Carey Act (1957) (Arid Lands Granted to the State by U. S.)	<u>24,000</u>
	4,238,304

The Act of Admission provides that the Common School, University and Agricultural College public lands, proceeds from the sale of these lands, or the production or sale of minerals, or any depletable resource from the land is to be perpetual. All such proceeds are deposited to this permanent fund. Only the revenue received from rental leases, and interest earned from the investment of the resources of the fund may be expended. Expendable revenues are transferred to a land income fund. Acreage for these purposes represents nearly 87 percent of the total land granted to the State.

During fiscal year 1979, the State received a total of \$17,403,930 in revenue to this fund. Oil and gas lease royalties have represented the largest share of revenue, reflecting \$13,018,605, or 75 percent of the total last year. All other revenue categories represented total revenue of only \$4,385,325.

STATE OF WYOMING
PERMANENT LAND FUND
STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41002	Bentonite Lease Royalties	\$ 0	\$ 37,138	\$ 37,138
41005	Coal Lease Royalties	0	2,918,262	2,918,262
41014	Miscellaneous Mineral Lease Royalties	0	24,490	24,490
41016	Oil and Gas Lease Royalties	0	13,018,605	13,018,605
41017	Other Leases	0	65,689	65,689
41019	Sand and Gravel Royalties	0	53,716	53,716
41022	Sodium and Trona Lease Royalties	0	455,505	455,505
41024	Taylor Grazing	0	9,199	9,199
41027	Uranium Lease Royalties	0	150,172	150,172
60000	Revenue from Others	0	109,203	109,203
90000	Non-Revenue Receipts	0	561,951	561,951
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$17,403,930</u>	<u>\$17,403,930</u>

Account No.	Account	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
004-004	Miner's Hospital	\$ 0	\$ 419,756	\$ 419,756
004-006	Public Buildings at Capitol	0	21,185	21,185
004-040	Fish Hatchery	0	360	360
004-050	Common School	0	15,152,496	15,152,496
004-051	Deaf, Dumb and Blind	0	5,994	5,994
004-060	Carey Act	0	20,114	20,114
004-080	Permanent Omnibus	0	460,605	460,605
004-095	Wyoming State Hospital ⁽¹⁾	0	630,216	630,216
004-096	Wyoming State Training School	0	57,195	57,195
004-099	Penitentiary	0	312,060	312,060
004-671	Agriculture College	0	167,764	167,764
004-672	University Permanent	0	156,185	156,185
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$17,403,930</u>	<u>\$17,403,930</u>

(1) Name changed from Insane Asylum by Constitutional Amendment--
Election November 7, 1978.

STATE OF WYOMING
PERMANENT LAND FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
004-004	Miner's Hospital Permanent Fund	\$ 621,467	\$ 419,756	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,041,223
004-006	Public Buildings at Capitol Fund	407,510	21,185	0	0	0	0	428,695
004-040	Fish Hatchery Fund	55,556	360	0	0	0	0	55,916
004-050	Common School Permanent Fund	152,339,030	15,150,576	1,920	14,588 ⁽²⁾	0	0	167,476,938
004-051	Deaf, Dumb and Blind Permanent Fund	500,714	5,994	0	0	0	0	506,708
004-060	Carey Act Permanent Land Fund	54,493	20,114	0	0	0	0	74,607
004-080	Omnibus Permanent Land Fund	5,141,903	460,605	0	0	0	0	5,602,508
004-095	Wyoming State Hospital Fund ⁽¹⁾	194,512	630,216	0	0	0	0	824,728
004-096	Wyoming State Training School Fund	1,395,732	57,195	0	0	0	0	1,452,927
004-099	Penitentiary Permanent Land Fund	15,565,231	202,857	109,203 ⁽³⁾	0	0	0	15,877,291
004-671	Agriculture College Fund	1,287,899	167,764	0	0	0	0	1,455,663
004-672	University Permanent Land Fund	8,815,350	156,185	0	0	0	0	8,971,535
TOTAL		<u>\$186,379,397</u>	<u>\$17,292,807</u>	<u>\$111,123</u>	<u>\$14,588</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$203,768,739</u>

(1) Name changed from Insane Asylum by Constitutional Amendment--Election November 7, 1978.

(2) \$14,588 Land Income revenue deposited to Permanent Land Fund FY1978.

(3) \$109,203 Due from General Fund June 30, 1978.

STATE OF WYOMING
PERMANENT LAND FUND
ANALYSIS OF CHANGES IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978			\$168,679,397
Add:			
Excess (Deficiency) of Revenue over Expenditures (Schedule 40)		\$17,403,930	
Non-Expenditure Transfers		(14,588)	
Received from General Fund Due from General Fund June 30, 1978	\$171,974		
Used FY1979	<u>62,771</u>		
		<u>(109,203)</u>	
Fund Balance June 30, 1979			<u>\$185,959,536</u>

STATE OF WYOMING
PERMANENT LAND FUND
BALANCE SHEET
 June 30, 1979

ASSETS:

Cash (Schedule 40)	<u>\$203,768,739</u>
Total Assets	<u>\$203,768,739</u>

LIABILITIES, RESERVES AND FUND BALANCE:

Reserve for Appropriation ⁽¹⁾	\$ 17,809,203
Fund Balance June 30, 1979	<u>185,959,536</u>
Total Liabilities, Reserves and Fund Balance	<u>\$203,768,739</u>

(1) Reserve for Appropriation:

Omnibus Permanent Land Account	
Appropriation S.L. 1977, Sec. 40	
Program 2, Footnote 3	
Interim Improvement to Penitentiary	\$ 350,000
Used FY1978	\$178,026
Used FY1979	<u>62,771</u>

Total Used	<u>240,797</u>
------------	----------------

Balance Appropriation	109,203
1978 S.L. Ch. 52, Sec. 40	<u>2,700,000</u>

Total Omnibus Permanent Land Account	<u>\$ 2,809,203</u>
--------------------------------------	---------------------

Penitentiary Permanent Land Account	
1977 S.L., Ch. 183, Sec. 40	
Footnote 1	<u>\$ 15,000,000</u>

Reserve for Appropriation	<u>\$ 17,809,203</u>
---------------------------	----------------------

THE PERMANENT LAND INCOME FUND

Rentals from grazing, agricultural and mineral prospecting leases on public lands, together with interest upon sales contracts and interest derived from the investment of the Permanent Land Fund, constitute the Permanent Land Income Fund. This income is then expended for the purposes originally intended in the Act of Admission.

As a result of the Wyoming Funds Consolidation Act, there are now four accounts within this Fund. The Common School Land Income account is by far the largest of the four. In FY 1979, income to this account was \$12,072,479 out of a total of \$13,303,917, or nearly 91% of the total. This, of course, is to be expected in view of the sizeable portion of public land which was originally set aside for public school purposes (3,544,944 acres out of a total of 4,238,304 acres). On or before the 31st day of March and the 30th day of September in every year, the money to the credit of the Common School Land Income account for the use of the public schools is distributed among the several counties of the State according to the number of children of school age in each as determined by reference to the last preceding annual school census. The State Superintendent certifies to the State Auditor the amount each county is entitled to. The Auditor then draws warrants on the State Treasurer, payable to the treasurer of each county, for the amount so certified. The county treasurer then causes the money distributed to the county to be distributed among the several school districts in the county according to the number of children of school age in each district.

Two other accounts in the Permanent Land Income Fund are for the benefit of the University of Wyoming. Revenues in the Agriculture College account are used for the support of the Agriculture College at the University. University Land Income account revenues are used for the support and maintenance of the University.

The Omnibus Land Income account is administered by the Board of Charities and Reform. This account constitutes an emergency fund. Monies are allocated to the State Institutions for emergency upkeep, maintenance and repairs by the Board. Funds may not be used for administrative purposes.

STATE OF WYOMING
PERMANENT LAND INCOME FUND
STATEMENT REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41001	Bentonite Lease	\$ 0	\$ 10,010	\$ 10,010
41003	Big Horn State Park Land Lease	0	29,317	29,317
41004	Coal Lease	800,000	337,203	(462,797)
41009	Grazing Lease	2,600,000	1,102,814	(1,497,186)
41011	Land Sales - Interest	0	63,783	63,783
41013	Miscellaneous Mineral Lease	0	27,899	27,899
41015	Oil and Gas Lease	2,600,000	1,612,551	(987,449)
41020	Share - Crop, Hay, Grain	0	75	75
41021	Sodium and Trona Lease	0	19,358	19,358
41025	Timber Sales	0	115,610	115,610
41026	Uranium Lease	800,000	990,775	190,775
44003	Interest - Capehart	0	14,181	14,181
44006	Interest - Farm or Irrigation Loans	3,700,000	4,814,365	1,114,365
44007	Interest - Investments	3,700,000	2,475,429	(1,224,571)
44010	Interest - Other Wyoming Agencies	700,000	0	(700,000)
44011	Interest - Pool Funds	100,000	1,688,481	1,588,481
90000	Non-Revenue Receipts	0	2,066	2,066
TOTAL REVENUE		<u>\$15,000,000</u>	<u>\$13,303,917</u>	<u>\$(1,696,083)</u>

Account No.	Account			
005-015	Common School Land Income	\$15,000,000	\$12,072,479	\$(2,927,521)
067-001	Agriculture College Income	0	177,332	177,332
067-002	University Land Income	0	542,845	542,845
080-001	Omnibus Land Income	0	511,261	511,261
TOTAL REVENUE		<u>\$15,000,000</u>	<u>\$13,303,917</u>	<u>\$(1,696,083)</u>

STATE OF WYOMING
PERMANENT LAND INCOME FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Planned Expenditures	Expenditures	Encumbrances	Unencumbered Balance
005-015	Common School Land Income	\$15,000,000	\$11,459,217	\$ 0	\$3,540,783
067-001	Agricultural College Land Income	0	0	0	0
067-002	University Land Income	0	0	0	0
080-001	Omnibus Land Income	0	(14,168)	0	14,168
	TOTAL	<u>\$15,000,000</u>	<u>\$11,445,049</u>	<u>\$ 0</u>	<u>\$3,554,951</u>

STATE OF WYOMING
 PERMANENT LAND INCOME FUND
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
005-015	Common School Land Income Fund	\$1,590,946	\$10,738,182	\$1,334,297	\$ 0	\$11,459,217	\$ 0	\$2,204,208
067-001	Agriculture College Land Income Fund	74,112	158,749	18,583	190,710	0	0	60,734
067-002	University Land Income Fund	273,210	464,354	78,491	610,322	0	0	205,733
080-001	Omnibus Land Income Fund	<u>1,145,657</u>	<u>241,434</u>	<u>269,827</u>	<u>61,600</u>	<u>0</u>	<u>(14,168)</u>	<u>1,609,486</u>
	TOTAL	<u>\$3,083,925</u>	<u>\$11,602,719</u>	<u>\$1,701,198</u>	<u>\$862,632</u>	<u>\$11,459,217</u>	<u>\$(14,168)</u>	<u>\$4,080,161</u>

STATE OF WYOMING
PERMANENT LAND INCOME FUND
ANALYSIS OF CHANGES IN FUND BALANCE

Schedule 46

For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978 \$2,633,925

Add:

Excess (Deficiency) of Revenue over
Expenditures (Schedule 43 & 45) \$1,858,868

Non-Expenditure Transfers
(Schedule 45) (862,632)

Received from General Fund
Due from General Fund
June 30, 1978 \$18,314

Used Pioneer Home Ramp FY1979 9,743
(8,571)

987,665

\$3,621,590

Less:

Allocated to projects by Board
of Charities and Reform:
Children's Home Supportive Services \$ 5,950
Girls' School Supportive Services 6,110
Industrial Institute Sewer Plant 2,400
Industrial Institute Repair Gym 49,227
Industrial Institute Water Tower
Allocated \$14,000/Spent \$10,764 FY79 3,236

66,923

Fund Balance June 30, 1979

\$3,554,667

**STATE OF WYOMING
PERMANENT LAND INCOME FUND
BALANCE SHEET**

June 30, 1979

ASSETS:

Cash (Schedule 45, Column 7)	\$4,080,161
Due from General Fund	<u>20,049</u>
Total Assets	<u><u>\$4,100,210</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:**Reserves:**

Soldiers & Sailors Home Construction 1978 S.L., Ch. 2, Sec. 2(a)	\$450,000
Pioneer Home Ramp	2,922
Penitentiary - Dental	5,649
Allocated to Project by Board (Schedule 46)	66,923
State Hospital	5,049
Training School	<u>15,000</u>
Total Reserves	545,543

Fund Balance June 30, 1979	<u>3,554,667</u>
----------------------------	------------------

Total Liabilities, Reserves and Fund Balance	<u><u>\$4,100,210</u></u>
--	---------------------------

THE PERMANENT WYOMING MINERAL TRUST FUND

This Fund came into existence in 1974 as an amendment to the Constitution of the State of Wyoming by adding to Article 15 a new Section 19. The amendment provided a one and one-half percent ($1\frac{1}{2}\%$) excise tax on coal, petroleum, natural gas, oil shale and such other minerals as designated by the Legislature. The 1977 Legislature added an additional one-half percent ($\frac{1}{2}\%$) of excise on these minerals to be deposited to this fund. The proceeds from this tax is deposited to the Permanent Wyoming Mineral Trust Fund, and the fund must remain inviolate. Monies in the fund are invested and then on an annual basis, interest earnings are transferred to the State's General Fund. The proceeds of the fund constitute a permanent or perpetual trust fund which shall be invested or loaned to political subdivisions of the State as directed by the Legislature.

During FY 1979, a total of \$36,537,587 was received as a result of the taxes levied. Another \$6,716,382 was deposited to the fund as a result of interest earnings and capital gain during the year. This revenue was then transferred to the State's General Fund. At the close of the year, a total of \$115,050,215 had accumulated in the fund. Last year's revenue of \$36,537,587 was a 36 percent increase over the \$26,806,289 received in FY 1978.

STATE OF WYOMING
PERMANENT WYOMING MINERAL TRUST FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
13001	Severance Tax - Coal	\$ 7,518,681	\$ 7,940,144	\$ 421,463
13003	Severance Tax - Trona	1,573,203	1,573,203	0
13004	Severance Tax - Uranium	1,328,981	2,030,827	701,846
13005	Severance Tax - Stripper Oil	1,243,327	1,283,612	40,285
13008	Severance Tax - Oil	18,860,063	19,163,255	303,192
13009	Severance Tax - Gas	4,473,508	4,546,546	73,038
44007	Interest - Investments	0	6,607,500	6,607,500
44011	Interest - Pool Funds	0	108,882	108,882
	TOTAL REVENUE	<u>\$34,997,763</u>	<u>\$43,253,969</u>	<u>\$8,256,206</u>

STATE OF WYOMING
PERMANENT WYOMING MINERAL TRUST FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Schedule 49

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
004-100	Permanent Wyoming Mineral Trust Fund	\$78,512,119	\$43,143,072	\$108,882	\$6,716,382	\$ 0	\$ 0	\$115,047,691
	TOTAL	\$78,512,119	\$43,143,072	\$108,882	\$6,716,382	\$ 0	\$ 0	\$115,047,691

Schedule 50

STATE OF WYOMING
PERMANENT WYOMING MINERAL TRUST FUND
ANALYSIS OF CHANGES IN FUND BALANCE

For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978		\$ 78,512,628
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedule 49)	\$43,253,969	
Non-Expenditure Transfers	<u>(6,716,382)</u>	
		<u>36,537,587</u>
Fund Balance June 30, 1979		<u>\$115,050,215</u>

STATE OF WYOMING
PERMANENT WYOMING MINERAL TRUST FUND
BALANCE SHEET
June 30, 1979

ASSETS:

Cash (Schedule 49, Column 7)	\$115,047,691
Accounts Receivable	<u>2,524</u>
Total Assets	<u>\$115,050,215</u>

LIABILITIES, RESERVES AND FUND BALANCE:

Fund Balance	<u>\$115,050,215</u>
Total Liabilities, Reserves and Fund Balance	<u>\$115,050,215</u>

STATE OF WYOMING
PERMANENT WYOMING MINERAL TRUST FUND
HISTORY OF REVENUE TO TRUST FUND AND GENERAL FUND
Fiscal Year 1975 through Fiscal Year 1979

	FY1975 1½%	FY1976 2%	FY1977 2%	FY1978 2%	FY1979 2%
Fund Balance Beginning FY	\$ 0	\$ 9,432,338	\$28,861,290	\$51,706,339	\$ 78,512,628
Income - Severance Taxes:					
13001 Coal	\$ 547,615	\$ 1,413,170	\$ 2,493,126	\$ 4,120,355	\$ 7,940,144
13003 Trona	341,900	670,759	885,575	1,232,085	1,573,203
13004 Uranium	0	0	0	130,594	2,030,827
13005 Stripper Oil	577,118	670,560	983,580	1,097,811	1,283,612
13006 Precious Metals	0	0	0	0	0
13007 Other Valuable Deposits	0	0	0	0	0
13008 Oil	6,851,879	15,734,064	16,727,361	17,492,267	19,163,255
13009 Gas	752,022	1,302,203	1,755,408	2,733,177	4,546,546
TOTAL PERMANENT INCREASE TO FUND	<u>\$9,070,534</u>	<u>\$19,790,756</u>	<u>\$22,845,050</u>	<u>\$26,806,289</u>	<u>\$ 36,537,587</u>
Add:					
Interest Income:					
44007 Interest - Investments	\$ 0	\$ 0	\$ 895,980	\$ 3,154,512	\$ 6,607,500
44011 Pool Interest	361,804	342,153	1,387,002	328,677	108,882
44015 Accrued Capital Gains	0	0	347,012	0	0
TOTAL INTEREST INCOME	<u>\$ 361,804</u>	<u>\$ 342,153</u>	<u>\$ 2,629,994</u>	<u>\$ 3,483,189</u>	<u>\$ 6,716,382</u>
Less:					
Interest Transferred to General Fund	\$ 0	\$ 703,957	\$ 2,629,995	\$ 3,483,189	\$ 6,716,382
Fund Balance End FY	<u>\$9,432,338</u>	<u>\$28,861,290</u> ⁽¹⁾	<u>\$51,706,339</u> ⁽²⁾	<u>\$78,512,628</u> ⁽²⁾	<u>\$115,050,215</u> ⁽³⁾

(1) Includes \$4,374, Accounts Receivable

(2) Includes \$ 509, Accounts Receivable

(3) Includes \$2,524, Accounts Receivable

THE UNIVERSITY OF WYOMING FUND

The University of Wyoming Fund was created by Section 6 of Chapter 16, Session Laws of Wyoming, 1974. The fund was created, "for the support and maintenance of the University of Wyoming and shall be used to account for all money deposited by the trustees of the University and any interest accruing thereto. Money may be disbursed and expended from the fund as provided by Section 9-7-604 of the Statutes."

During fiscal year 1979, a total of \$13,279,512 was deposited with the State Treasurer. The majority of this income was from Student Fees, which amounted to \$8,291,832, and from Mineral Royalties which totaled \$4,986,882.

It is obvious that this fund still receives only minimal use when viewing the University's total financial activity. The University's total biennial budget, including the self-sustaining programs, is \$141,651,995. The General Fund appropriation for the period is \$63,736,546, which means that nearly \$78,000,000 of other revenue is expected to support University operations during the biennium. The receipt of \$11,798,108 in the University Fund reflects only 17.0 percent of all other funds of the University's budget on a biennial basis, and if annualized, would be in the neighborhood of 34 percent.

STATE OF WYOMING
UNIVERSITY FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
41007	Federal Mineral Royalty	\$ 0	\$ 4,839,206	\$ 4,839,206
44011	Interest - Pool Funds	0	423,164	423,164
52036	Law Examination Fee	0	8,342	8,342
52076	Student Fee	0	6,390,155	6,390,155
53026	Agriculture Sales	0	394,900	394,900
59002	Athletic Income	0	1,223,709	1,223,709
65001	Refund, Etc. - Prior Year	0	36	36
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$13,279,512</u>	<u>\$13,279,512</u>

Account No.	Account			
067-012	Resident Instruction	\$ 0	\$ 8,291,832	\$ 8,291,832
067-050	Excess Royalty Fund and Research	0	4,986,882	4,986,882
067-060	Building Improvement Fund	0	798	798
	TOTAL REVENUE	<u>\$ 0</u>	<u>\$13,279,512</u>	<u>\$13,279,512</u>

STATE OF WYOMING
UNIVERSITY FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
067-012	Resident Instruction	\$1,755,516	\$8,017,106	\$ 274,726	\$ 7,634,964	\$274,690	\$ 0	\$2,137,694
067-050	Excess Royalty Fund and Research	2,931,173	89,981	4,896,901	5,113,952	0	0	2,804,103
067-060	Building Improvement Fund	<u>1</u>	<u>10</u>	<u>788</u>	<u>799</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL	<u>\$4,686,690</u>	<u>\$8,107,097</u>	<u>\$5,172,415</u>	<u>\$12,749,715</u>	<u>\$274,690</u>	<u>\$ 0</u>	<u>\$4,941,797</u>

STATE OF WYOMING
UNIVERSITY FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978		\$4,686,690
Add:		
Excess (Deficiency) of Revenue over Expenditures (Schedule 53 & 54)	\$13,004,822	
Non-Expenditure Transfers (Schedule 54)	<u>(12,749,715)</u>	
		<u>255,107</u>
Fund Balance June 30, 1979		<u><u>\$4,941,797</u></u>

STATE OF WYOMING
UNIVERSITY FUND
BALANCE SHEET

June 30, 1979

ASSETS:

Cash (Schedule 54)	\$4,941,797
Imprest Cash	<u>50,000</u>
Total Assets	<u><u>\$4,991,797</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Liabilities:	
Due to Treasurer	\$ 50,000
Fund Balance June 30, 1979	<u>4,941,797</u>
Total Liabilities, Reserves and Fund Balance	<u><u>\$4,991,797</u></u>

THE INTRAGOVERNMENTAL FUND

The Intragovernmental Fund is used to finance and account for services and commodities furnished by State government units which are entirely or predominantly self-supporting from charges to other State government units for the services and commodities. Currently, there are only two State agencies using this fund, the Department of Administration and Fiscal Control (DAFC) and the Aeronautics Commission.

The Aeronautics Commission receives revenue to this fund from flight services performed for other State agencies. Agencies are billed for these services and payments are deposited via transfer to this fund. Revenue is used for the maintenance, repair and upkeep of State aircraft, as well as provisions for depreciation. Fiscal year 1979 revenue is \$88,969, which is a 7% decrease from fiscal year 1978.

Revenue coming into the fund as a result of DAFC operations is very diversified. The largest source is charges for computer services which totaled \$5,713,015 in FY 1979, which is a 13% increase over FY 1978. Telephone charges were next at \$2,265,981. Other significant charges included motor vehicle services, warehouse supplies and central duplicating and copy charges.

Some of the above services required an initial advance from the General Fund to provide the working capital needed. The servicing governmental unit was expected to recover the costs of operation including provisions for depreciation of facilities and equipment, as well as overhead allocations. The overhead recoveries were to be applied against the initial advance, and once the advance was repaid, future overhead collections were to be deposited to the General Fund. At the close of FY 1979, a total of \$510,000 was outstanding.

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
42002	Rent Building to State Agency	\$ 0	\$ 6,892	\$ 6,892
49006	Phone Commission	0	589	589
55003	Computer Services	5,108,708	5,213,078	104,370
55005	Flight Services	121,157	88,969	(32,188)
55006	Telephone Services	2,485,808	2,265,392	(220,416)
55008	Motor Vehicle Services	608,000	1,014,273	406,273
55009	Central Warehouse Supply Services	1,226,197	709,244	(516,953)
55010	Central Duplicating Copy Charges	497,665	501,990	4,325
55011	Central Duplicating Services	868,334	854,380	(13,954)
65001	Refund Prior Year	0	173	173
66004	Trust and Agency Fund	1,154,902	890,759	(264,143)
91002	Current Year Recovery	0	6,859	6,859
TOTAL REVENUE		<u>\$12,070,771</u>	<u>\$11,552,598</u>	<u>\$(518,173)</u>

Account No.	Account			
006-007	Data Services Division	\$ 5,608,708	\$ 5,713,015	\$ 104,307
006-010	Motor Vehicle Management	1,232,901	1,405,065	172,164
006-012	Supply System Warehouse	1,226,197	722,971	(503,226)
006-084	Central Duplicating	1,396,000	1,356,597	(39,403)
006-085	Telecommunications	2,485,808	2,265,981	(219,827)
009-003	Aeronautics Operational Services	121,157	88,969	(32,188)
TOTAL REVENUE		<u>\$12,070,771</u>	<u>\$11,552,598</u>	<u>\$(518,173)</u>

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Reserve for Encumbrances FY1978	Expenditures FY1978	Credit (Charge) to Fund Balance	FY1979 Appropriation (Revised)	FY1979 Expenditures	FY1979 Encumbrances	FY1979 Unencumbered Balance
006-007	Data Services Division	\$384,938	\$257,839	\$127,099	\$ 5,223,770	\$4,628,592	\$286,885	\$308,293
006-010	Motor Vehicle Management	61,602	50,736	10,866	1,171,299	1,149,436	3,759	18,104
006-012	Supply System Warehouse	182,776	171,019	11,757	1,043,421	596,198	220,893	226,330
006-084	Central Duplicating	47,445	42,417	5,028	1,348,554	1,195,117	94,457	58,980
006-085	Telecommunications	185,213	185,154	59	2,300,595	1,841,868	246,769	211,958
009-003	Aeronautics Operational Services	163	163	0	121,157	51,362	437	69,358
	TOTAL	<u>\$862,137</u>	<u>\$707,328</u>	<u>\$154,809</u> ⁽¹⁾	<u>\$11,208,796</u>	<u>\$9,462,573</u>	<u>\$853,200</u>	<u>\$893,023</u>

(1) \$1,125 to be carried forward to FY1980; \$153,684 to be credited to Fund Balance.

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
006-007	Data Services Division	\$ 569,648	\$ 44,284	\$ 5,668,731	\$ 650,000	\$4,707,438	\$178,993	\$ 746,232
006-010	Motor Vehicle Management	466,712	2,992	1,402,073	616,192	1,028,218	171,954	55,413
006-012	Supply System Warehouse	351,584	9,339	713,632	73,355	749,950	17,267	233,983
006-084	Central Duplicating	191,568	10,923	1,345,674	48,117	1,201,354	36,180	262,514
006-085	Telecommunications	27,235	296,846	1,969,135	51,309	2,024,856	2,166	214,885
006-088	Office Machine Repair	1,578	0	0	0	0	0	1,578
009-003	Aeronautics Operational Services	80,466	1,409	87,560	0	51,495	30	117,910
	TOTAL	<u>\$1,688,791</u>	<u>\$365,793</u>	<u>\$11,186,805</u>	<u>\$1,438,973</u>	<u>\$9,763,311</u>	<u>\$406,590</u>	<u>\$1,632,515</u>

STATE OF WYOMING
INTRAGOVERNMENTAL FUND
ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978			\$ 316,654
Add:			
Excess (Deficiency) of Revenue over Expenditures (Schedule 57 & 58, Column 5)		\$2,090,025	
Credit to Fund Balance (Schedule 58, Column 3)		153,684	
Non-Expenditure Transfer		<u>(1,438,973)</u>	
			<u>804,736</u>
			\$1,121,390
Less:			
Reserve for Encumbrances		853,200	
Unencumbered Balance Available for FY1980	\$893,023		
Less Estimated Revenue Not Received	<u>518,173</u>		
		<u>374,850</u>	
			<u>\$1,228,050</u>
Fund Balance June 30, 1979			<u>\$ (106,660)</u>

**STATE OF WYOMING
INTRAGOVERNMENTAL FUND
BALANCE SHEET**

June 30, 1979

ASSETS:

Cash (Schedule 59, Column 7)	<u>\$1,632,515</u>	
Total Assets		<u><u>\$1,632,515</u></u>

LIABILITIES, RESERVES AND FUND BALANCE:

Liabilities:

Due General Fund	<u>\$510,000</u>	510,000
------------------	------------------	---------

Reserves:

Reserve for Encumbrances	854,325	
Unencumbered Balance		
Available for FY1980	\$893,023	
Less Estimated Revenue		
Not Received	<u>518,173</u>	
	<u>374,850</u>	\$1,229,175

Fund Balance June 30, 1979		<u>(106,660)</u>
----------------------------	--	------------------

Total Liabilities, Reserves and Fund Balance		<u><u>\$1,632,515</u></u>
--	--	---------------------------

THE ENTERPRISE FUND

Created by Section 9-7-504 (o) of the Wyoming Statutes, this fund is used to finance and account for the acquisition of commodities, and for operation and maintenance of programs which are entirely self-supporting from charges to the general public or institutional clients. Profits from institutional operations are used to replenish inventories. Profits from liquor sales are transferred to the General Fund after provisions are made for increased inventories and servicing facilities.

Prior to fiscal year 1977, the fund was utilized by only one State government agency, the Wyoming Liquor Commission. During the current year, this Agency's accounts reflected substantially more activity than any of the other accounts. During fiscal year 1979, the Liquor Commission collected a total of \$28,427,637 from liquor sales, a thirteen percent (13%) increase over fiscal year 1978.

Other agencies using the Enterprise Fund were the Girls' School with revenue of \$4,965; the Industrial Institute with revenue of \$17,319; the State Hospital with revenue of \$132,373; the Training School with revenue of \$33,950; the Soldiers' and Sailors' Home with revenue of \$8,428; and, the State Penitentiary with the largest revenue among the State Institutions at \$154,456.

STATE OF WYOMING
ENTERPRISE FUND
STATEMENT OF REVENUE—ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1979

Revenue Code	Revenue Source	Estimated Revenue	Actual Revenue	Actual Over (Under) Estimated
44011	Interest - Pool	\$ 0	\$ 5,858	\$ 5,858
53004	Concession Sales	0	358,613	358,613
65001	Prior Year Refund	0	1,000	1,000
66013	Enterprise Fund	0	550,000 ⁽¹⁾	550,000
95011	Liquor Commission Collections	25,583,993	28,427,637	2,843,644
99990	Insufficient Funds Checks	0	(2,234)	(2,234)
TOTAL REVENUE		<u>\$25,583,993</u>	<u>\$29,340,874</u>	<u>\$3,756,881</u>

Account No.	Account			
050-001	Administration	\$ 583,993	\$ 550,000	\$ (33,993)
050-002	Liquor Sales and Purchases	25,000,000	28,425,403	3,425,403
089-089	WY Correction Facility Canteen Fund	0	13,980	13,980
091-091	Girls' School Canteen Fund	0	4,965	4,965
093-093	Industrial Institute Canteen Fund	0	17,319	17,319
095-095	State Hospital Canteen Fund	0	132,373	132,373
096-096	Training School Canteen Fund	0	33,950	33,950
097-097	Soldiers & Sailors Home Canteen Fund	0	8,428	8,428
099-099	Penitentiary Canteen Fund	0	154,456	154,456
TOTAL REVENUE		<u>\$25,583,993</u>	<u>\$29,340,874</u>	<u>\$3,756,881</u>

(1) Liquor Revenue used for Administration Appropriation of Liquor Commission

STATE OF WYOMING
ENTERPRISE FUND
STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1979

Account No.	Account	Account Cash Balance 7/1/78	Receipt by Cash	Receipt by Transfer	Non Expenditure Transfer	Disbursement by Warrant	Disbursement by Transfer	Account Cash Balance 6/30/79
050-001	Administration	\$ 11,367	\$ 0	\$550,000	\$ 0	\$ 494,249	\$54,269	\$ 12,849
050-002	Liquor Sales and Purchases	929,667	28,425,403	0	2,967,757	23,534,049	0	2,853,264
089-089	WY Correction Facility Canteen Fund	0	12,938	1,042	0	12,593	0	1,387
091-091	Girls' School Canteen Fund	839	4,900	65	0	4,915	0	889
093-093	Industrial Institute Canteen Fund	2,978	17,100	219	0	17,269	0	3,028
095-095	State Hospital Canteen Fund	19,193	129,674	2,699	0	98,281	0	53,285
096-096	Training School Canteen Fund	6,234	33,555	395	0	33,264	0	6,920
097-097	Soldiers and Sailors Home Special Account	2,863	8,262	166	0	9,446	0	1,845
099-099	Penitentiary Canteen Fund	39,940	151,899	2,557	0	130,819	1,000	62,577
	TOTAL	<u>\$1,013,081</u>	<u>\$28,783,731</u>	<u>\$557,143</u>	<u>\$2,967,757</u>	<u>\$24,334,885</u>	<u>\$55,269</u>	<u>\$2,996,044</u>

STATE OF WYOMING
ENTERPRISE FUND
ANALYSIS OF CHANGE IN FUND BALANCE

For Fiscal Year Ended June 30, 1979

Fund Balance July 1, 1978	\$1,013,081
---------------------------	-------------

Add:

Excess (Deficiency) of Revenue over Expenditures (Schedule 63)	\$4,950,720	
Non-Sufficient Funds Checks Not Collected	2,234	
Non-Expenditure Transfers (Schedule 63)	<u>(2,967,757)*</u>	
		<u>1,985,197</u>

Fund Balance June 30, 1979	<u><u>\$2,998,278</u></u>
----------------------------	---------------------------

*Includes Profit and Liquor Taxes Transmitted to General Fund \$2,394,949

Administrative Expense Liquor Commission	550,000
--	---------

Payment to Debt Service Fund for Bonds	<u>22,808</u>
--	---------------

	<u><u>\$2,967,757</u></u>
--	---------------------------

STATE OF WYOMING
ENTERPRISE FUND
BALANCE SHEET

June 30, 1979

ASSETS:

Cash with Treasurer (Schedule 63)	\$2,996,044
Non-Sufficient Funds Checks Uncollected	2,234
Petty Cash	<u>440</u>
Total Assets	<u>\$2,998,718</u>

LIABILITIES, RESERVES AND FUND BALANCE:**Liabilities:**

Due to Treasurer	\$ 440
Fund Balance June 30, 1979	<u>2,998,278</u>
Total Liabilities, Reserves and Fund Balance	<u>\$2,998,718</u>

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS

June 30, 1979

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured by Lien on
University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74	1/15/74	6/1/74 6/1/00	5.40%	\$35,260,000	\$35,260,000	\$ 655,000	\$34,605,000	*Ch. 206, S.L. 1967
University of Wyoming Facilities Improvement Revenue Bonds, Series 6/1/75 A	6/1/75	12/1/76 12/1/95	6% to 8%	3,230,000	3,230,000	255,000	2,975,000	*Ch. 182, S.L. 1975
University of Wyoming Facilities Improvement Revenue Bonds, Series 12/1/75 B	12/1/75	12/1/79 12/1/80	4.49% and 5%	420,000	420,000	205,000	215,000	*Ch. 206, S.L. 1967, and Ch. 182, S.L. 1975
University of Wyoming Special Purpose Revenue Bond Second Lien Series 1978	6/1/78	6/1/88 Prior Optional After 6/1/83	5.50% to 6.70%	7,365,000	7,365,000	0	7,365,000	*Ch. 9, S.L. 1978
Series 1/15/74; 6/1/75 A; 12/1/75 B; and 1978 Secured by:								**Dormitories, apartments and other housing facilities; Cafeterias, dining halls and other food service facilities; Store; Sales and Service Fund; University Permanent Land Fund; Government Royalty Fund
University Sub-Total -- Non-Refunded Bond Series				\$46,275,000	\$46,275,000	\$1,115,000	\$45,160,000	

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS (Continued)

June 30, 1979

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured by Lien on
The following bonds were refunded in January, 1974, and are now secured by Government Securities held in escrow.								
University of Wyoming Dormitory and Dining Revenue Bonds, Series 1965	5/1/65	6/1/69 6/1/08	3.7% to 4.5%	\$ 9,600,000	\$ 9,600,000	\$2,150,000	\$ 7,450,000 ¹	*Ch. 81, S.L. 1965
University of Wyoming Refunding and Improvement Revenue Bonds, Series 1967	5/1/67	6/1/67 6/1/00	3.75% to 5.75%	24,795,000	24,795,000	4,345,000	20,450,000 ²	*Ch. 206 and 255, S.L. 1967
University of Wyoming Dormitory and Dining Refunding Revenue Bonds, Series 1970	2/1/70	6/1/71 6/1/80	7% 4.5%	180,000	180,000	160,000	20,000	*Ch. 206, S.L. 1965
Facilities Improvement Revenue Bonds, Series 2/1/71	2/1/71	6/1/72 6/1/80	to 5%	1,000,000	1,000,000	340,000	660,000	*Ch. 135, S.L. 1969
Facilities Improvement Revenue Bonds, Series 10/1/71	10/1/71	6/1/73 6/1/89	4.25% to 5%	2,500,000	2,500,000	595,000	1,905,000 ³	*Ch. 37 and 63, S.L. 1971
Series 1965 and 1970 Secured by: **Profits from buildings erected Series 1967, 2/1/71, and 10/1/71 Secured by: **Dormitories, apartments and other housing facilities; Cafeterias, dining halls and other food service facilities; Student Union and other student activity facilities; Store; Sales and Service Fund; University Permanent Land Fund; Government Royalty Fund								
University Sub-Total -- Refunded Bond Series				<u>\$38,075,000</u>	<u>\$38,075,000</u>	<u>\$7,590,000</u>	<u>\$30,485,000</u>	
UNIVERSITY TOTAL				<u>\$84,350,000</u>	<u>\$84,350,000</u>	<u>\$8,705,000</u>	<u>\$75,645,000</u>	

¹Called Bonds Outstanding \$ 10,000

²Called Bonds Outstanding \$330,000

³Called Bonds Outstanding \$125,000

STATE OF WYOMING
STATEMENT OF OUTSTANDING BONDS (Continued)

June 30, 1979

Special Obligation Bonds	Date of Issue	Maturity Serially	Rate of Interest	Amount Authorized	Amount Issued	Amount Paid	Amount Outstanding	*Authority **Secured By Lien on
Capitol Building Commission- Capitol Improvement Fund Revenue Bonds	5/1/68	5/1/68 5/1/96	3%	\$ 245,000	\$ 245,000	\$ 70,000	\$ 175,000	*Ch. 113, S.L. 1965 **Rental Income from Buildings on Property
Liquor Warehouse Revenue Bonds	6/1/69	6/1/70 6/1/79	5%	190,000	180,000	160,000	20,000	*Ch. 104, Sec. 4, S.L. 1969
Wyoming State Office Building Revenue Bonds	5/1/72	5/1/74 5/1/88	4.5%	5,400,000	4,750,000	1,425,000	3,325,000	*Ch. 249, Sec. 3, S.L. 1971
Wyoming Capital Facilities Bonds, Series A	8/1/77	1/1/78	N.I.C. 4.925%	100,000,000 ¹	27,645,000	13,045,000	14,600,000 ²	*Ch. 155, Sec. 1(d), S.L. 1977 **Rental Income and Excise Tax Revenue
State Sub-Total				<u>\$105,835,000</u>	<u>\$ 32,820,000</u>	<u>\$14,700,000</u>	<u>\$18,120,000</u>	
TOTAL ALL BONDED DEBT				<u>\$190,185,000</u>	<u>\$117,170,000</u>	<u>\$23,405,000</u>	<u>\$93,765,000</u>	

¹Chapter 159 S.L., 1979, 39-6-306(b) i and (ii), (c) and (d), repealed

²Funded with Escrow Account, Ch. 48, S.L. 1978

SCHEDULE OF APPROPRIATION ACCOUNT
For SERIES A, 1977 ISSUE -- ORIGINAL ISSUE
\$27,645,000

Appropriation Chapter 48, S.L. 1978	
General Fund Section 1(c)	\$23,113,591
General Fund (b)	<u>6,000,000</u>
Total	\$29,113,591

Chapter 53, S.L. 1978, Section 1	
Amend W.S. 39-6-306(d) Repayment	
to General Fund; Proceeds from	
Bond Redemption (Schedule)	\$4,403,776
Bond Reserve Account (04-004-050)	1,044,175
Series A Bond Redemption (04-004-051)	<u>181,323</u>
Total Repayment from Appropriation	<u>5,629,274</u>
	\$23,484,317

Repaid from Capital Facilities Income	
75% Capital Facilities 1979 FY Income	\$5,002,627
75% Capital Facilities 1978 FY Income	
deposited to Protest Account (02-006-071)	<u>1,452,623</u>
	<u>6,455,250</u>
	\$17,029,067

Interest Accrued to Bond Account Funds (05-004-074) ⁽¹⁾	<u>588,491</u>
--	----------------

Balance deleted by enactment of Chapter 159, S.L. 1979, W.S.	\$16,440,576
39-6-306. Same: disposition of money received and	
collected under W.S. 36-6-302(f)	

Note: (1)\$10,000 was left in account 05-004-074 to pay paying agent
\$458 spent FY1979.

SCHEDULE OF DISTRIBUTION OF PROCEEDS OF BOND
ACCOUNT FOR SERIES A, 1977 ISSUE -- ORIGINAL ISSUE

\$27,645,000

Appropriation Chapter 48, S.L. 1978	\$23,113,591
General Fund Section 1 (c)	
General Fund (b)	<u>6,000,000</u>
Total General Fund Appropriation	\$29,113,591
Investment Earnings on Bond Proceeds	
not Expended Section 1 (a)	
(Account 05-004-074)	<u>2,959,944</u>
Total Appropriation Available	\$32,073,535

Less:

Bonds repurchased under Section 2	
(Account 05-004-095)	
(Face Amount \$12,795,000)	<u>13,163,633</u>
	\$18,909,902

Less:

To establish escrow account Section 3	
Bond repurchase account (05-004-095-79)	\$9,949,958 ⁽¹⁾
Bond Account (05-004-074)	2,959,944
Supplemental bond repurchase account (05-004-096)	<u>1,596,224</u>
Total Amount to Establish Escrow to	
Chemical Bank/NYC (Warrant No. 2666473)	<u>14,506,126</u>

Remainder of Appropriation to apply to accounts receivable
set up under Appropriation Chapter 48, S.L. 1978
Section 1(a) and (b).

\$ 4,403,776

(1)\$306,536 was disbursed FY1978.